



**MeF Specifications for Partnership and
S-Corporation Information and
Composite Tax Returns
(Form PR-1 and CLT-4S)**

**Tax Year
2015**

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Montana Department of
REVENUE

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INTRODUCTION

The material in this publication will provide software developers the necessary information for capturing and formatting Montana tax data required to submit complete Montana Partnership and S-Corporation Tax returns.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.

Program Overview

Partnering with the IRS, the Montana Department of Revenue began accepting electronic Partnership and S-Corp Tax returns starting in December 2008. Returns will be prepared and submitted using the Modernized E~File (MeF) system. Montana will be accepting both Fed/State and State-Only returns from authorized E~File providers.

All software developers are required to participate in acceptance testing prior to sending production returns. Prior to testing all software developers should complete the Montana MeF Vendor Registration. This registration form provides the department with primary contact information and software limitations for vendors wanting to participate in the Montana MeF PR-1 and CLT-4S programs.

Once a software vendor has passed Montana testing, production returns will be accepted for that vendor. Production returns will have acknowledgements created and transmitted back to the vendor through the IRS.

Contact Information

There are many different people at the department working on the Modernized E~File program. Therefore, we recommend that all questions be submitted to the primary contact listed below. Also, questions in the form of an e-mail are preferred because they can be forwarded to the person best suited to answer the question.

Contact:

Rebecca Smith
Montana Department of Revenue
Phone (406) 444-5873
Fax (406) 444-1505
DORMef@mt.gov

Online Resources

State of Montana	http://mt.gov/
MT Department of Revenue	http://revenue.mt.gov/
Internal Revenue Service	http://www.irs.gov/
Federation of Tax Administrators	http://www.taxadmin.org/
TIGERS	http://www.statemef.com/

MeF Participation and Acceptance

The Montana Department of Revenue will partner with all IRS approved software vendors in the development of a Modernized E~File program for Montana Partnership and S Corporation Tax. Prior to development, software vendors should complete the Modernized E~File (MeF) Software Vendor registration form. This registration form is usually sent to the NACTP for distribution and can also be found on our website.

Montana will make available schemas for our base forms (PR-1 and CLT-4S) and a large number of supporting schedules and credit forms. At this time we do not have any requirements or mandates on what software vendors must support. However, we do encourage software vendors to support as many forms as possible to create a tax return that is as complete and accurate as possible. E-File mandate information can be found at http://revenue.mt.gov/home/online_services.

ATS Testing

Montana requires all software developers and transmitters to test with the MT Department of Revenue. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package may include up to 12 test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be left up to the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

The ATS test cases are criteria based. Once ATS test cases have been submitted to the IRS, please **send the state submission ID's to DORMeF@mt.gov by completing the vendor portion of the Excel spreadsheet used for a compares document. This document can be found at www.revenue.mt.gov/home/online_services/Software_Developers.aspx - Tax Year 2015 MeF Testing Compares.** Complete the columns marked in blue. Please use one form per tax form type. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process.

A PDF copy of each test case will also need to be submitted. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document. If the ATS test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases.

Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors **Thursday, October 15th, 2015**. The IRS will make available Fed/State testing **November 3rd, 2015**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.

Software Vendor Expectations

The Montana Department of Revenue is pleased to work with any software companies interested in developing E~Filing of Montana returns. Our department has expectations for the developers supporting the various Montana MeF returns. These expectations are listed below.

- ☑ Complete the vendor registration form for all the tax types that will be supported.
- ☑ Comply with all the federal and state requirements per the specification documents.
- ☑ Provide complete and accurate tax returns for the taxpayers of Montana.
- ☑ Participate and successfully complete ATS testing with the Department of Revenue.
- ☑ Submit well-formed XML information to the department during both ATS testing and production.
- ☑ Provide and perform schema validation on all returns submitted to the Department during both ATS testing and production.
- ☑ Be responsive to department requests for correction of software issues during both ATS testing and production.
- ☑ Provide timely software updates to the preparer community.
- ☑ Comply with all business rules listed
- ☑ Notify the Montana Department of Revenue if any issues arise that might delay the submission and processing of returns.
- ☑ **Provide and perform schema validation on all returns submitted to the department during both ATS testing and production.**
- ☑ Only submit production returns after your software has successfully completed ATS testing and approval has been received by the Montana Department of Revenue.

Forms and Attachments

The Montana Department of Revenue will offer E~Filing of the following forms, schedules and credits:

- | | |
|--------------------------|--|
| • Form PR-1 | Montana Partnership Information and Composite Tax return |
| • Form PR-1 Schedule I | Apportionment Factors for Multi-state Partnership |
| • Form PR-1 Schedule II | Montana Partnership Tax Credits |
| • Form PR-1 Schedule III | Montana Partnership Information |
| • Form PR-1 Schedule IV | Montana Partnership Composite Income Tax Schedule |
| • Form PR-1 Schedule VI | Reporting of Special Transactions |
| • Form CLT-4S | Montana S Corporation Information and Composite Tax return |

• Form CLT-4S Schedule I	Apportionment Factors for Multi-State S Corporations
• Form CLT-4S Schedule II	Montana S Corporation Tax Credits
• Form CLT-4S Schedule III	Montana S Corporation Information
• Form CLT-4S Schedule IV	Montana S Corporation Composite Income Tax Schedule
• Form CLT-4S Schedule VI	Reporting of Special Transactions
• Form AEPC	Alternative Energy Production Credit
• Form AFCR	Alternative Fuel Credit
• Form BBSC	Biodiesel Blending and Storage Credit
• Form CC	College Contribution Credit
• Form DCAC	Dependent Care Assistance Credit
• Form FPC	Film Production Credit
• Form FPC-PP Schedule I	Employment Production Credit
• Form FPC-PP Schedule II	Qualified Expenditures
• Form HI	Health Insurance for Uninsured Montanans Credit
• Form K-1	Partner's Share of Income, Loss, Deductions, Credits, etc.
• Form OSC	Oil Seed Crushing Facilities Credit
• Form RCYL	Recycling Credit
• Form RSCH	Increase R & D Activities Credit
• Form TELC	Temporary Emergency Lodging Credit
• Form MineCred	Mineral & Coal Credit
• Form IUFC	Infrastructure User Fee Credit

The Montana Department of Revenue will accept attachments of the following items:

- Interest and Dividends not Taxable under Internal Revenue Code
- Taxes Based on Income or Profit
- Other Additions
- Interest on US Government Obligations
- Other Deductions
- Income/Loss Allocated to Montana
- Payments made with original return
- Previously Issued Refunds
- Contractors Gross Receipts Tax Credit
- Infrastructure Users Fee Credit
- Insure Montana Small Business Health Insurance Credit

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

PURPOSE OF MONTANA ACKNOWLEDGMENT

The Montana acknowledgment is designed to inform transmitters that the Montana return data has been received from the IRS. In the event a return contains schema validation errors those errors will be included in the acknowledgment. These errors will need to be corrected before the return can be resubmitted.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file within ten minutes of receiving the return from the Internal Revenue Service.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge E~Filed returns throughout the day, every day. If you have not received your Montana acknowledgements please contact us following the process below. Email is the preferred method of contact.

When to contact MT DOR regarding non-receipt of a Montana acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.
3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact Rebecca Smith at (406) 444-5873 or DORMeF@mt.gov. Have the following information available when making the call.

Electronic Transmitter Identification Number (ETIN)
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number, Fax number or e-mail address
State Submission ID for the return in question

Based on your information, the Montana Department of Revenue will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

Return Types Accepted

- Fed/State – A original Federal return submitted with Montana return

- State-Only – A Montana return submitted without an original Federal return

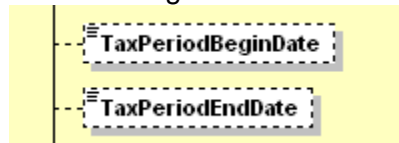
Submission Manifest

The following values should be used in the state submission manifest.

Element Name	Form PR-1	Form CLT-4S
GovernmentCode	MTST	MTST
StateSubmissionType	PR-1	CLT-4S
SubmissionCatagory	PART	CORP

Return Header State

The following items from the ReturnHeaderState are required for Montana returns.



Financial Transactions

The Montana Department of Revenue offers both Direct Deposit of refunds as well as Direct Debit payments for taxes due. The limitations to our Direct Debit and Direct Deposit programs are as follows.

Direct Deposit

- Refunds can only be deposited into one (1) bank account. The financial transaction schema has been modified to only allow one bank account for a direct deposit.
- Direct deposit must be for the entire amount of the refund. Montana does not allow for partial direct deposit of refunds.

Direct Debit

- Only one tax due payment is allowed for a single return. The financial transaction schema has been modified to meet this expectation.
- The amount of the direct debit payment must be equal to the tax due. Montana does not allow for partial direct debit of taxes due.
- The RequestedPaymentDate element in the Financial Transaction schema is required to be completed for all Direct Debit payments.

IAT Transactions

- Montana will not process a Direct Deposit of a refund if the IAT choice is IsIATTransaction. Any refund return submitted with the choice shown above will be processed similar to a return requesting a paper check. Issuing a paper check will add additional time to the refund process.
- Any refund return with the IAT choice of NotIATTransaction will be processed as a Direct Deposit.

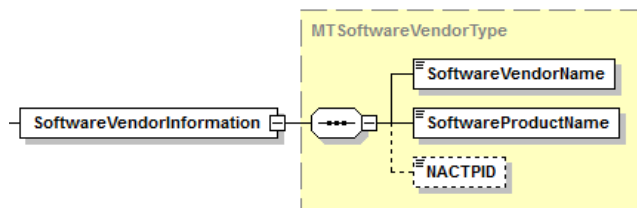
Direct Deposit refund returns that are ACH returned for various reasons will be reissued as a paper check. We are not able to correct bank routing and account number information and reissue Direct Deposits.

We would like vendors to encourage e-paying through Taxpayer Access Point (TAP) at <https://tap.dor.mt.gov> if a customer does not choose the direct debit option when e-filing their return. Through TAP, they can pay by credit card, debit card, or e-check. They can also schedule future payments and view their payment history. More information can be found at www.revenue.mt.gov/online_services.

Software Vendor Information Element

In TY2013 we added an element called SoftwareVendorInformation (shown below). We have added this element to make it easier for department staff to identify which software vendor and/or product was used to create and submit a MeF return. This new element is the first element in the state return. This information is only in the MeF information and is not on the paper form itself. This is a required element where two of the three child elements are required.

For the required element SoftwareVendorName we would expect to see the name of the software firm. The SoftwareProductName element is required and should be populated with the name of the product being used to complete the return. The NACTPID element is optional, however it is strongly suggested this element be populated with the ID number assigned by the NACTP.



Binary Attachment Information

Please make sure the file name is representative of the information in the binary attachment.

Additional Form/Line Requirements

In Tax Year 2014, we began including additional form/line requirements the Montana Department of Revenue would like applied. This is an attempt by our department to reduce the overall number of processing errors created during MeF return processing. The information intended to provide additional clarification on what our expectations are for certain lines. Successful implementation of this information will result in returns that are more accurate, compliant and faster to process. Additional benefits include reduced frustration and workload for the taxpayer, preparer and software vendor when complying with our requests for additional information.

WHAT HAS CHANGED FOR TY2015

The Financial Transaction portion of the schema has been changed to reflect the department's abilities to process certain transactions. We can only Direct Deposit a refund into one account. Refunds cannot be split. Estimated payments cannot be submitted using the financial transaction schema. Direct Debit payments must be for the entire amount of tax due.

Montana Form PR-1

Ref #950-780 Deleted elements from ReturnDataPR1 / OfficerDateSign, OfficerPrintName, OfficerTitle, OfficerPhone - data for these form lines should come from BusinessReturnPR1 / BusinessRepresentative elements

Montana Form PR-1 Schedule II Montana Partnership Tax Credits

Ref #240 FPC element removed
Ref #260 OSC element removed
Ref #290 Line 16 Credit renamed: "Temporary" removed (New)

Montana Form CLT-4S

Ref #930-960 Deleted elements from ReturnDataCLT4S / OfficerDateSign, OfficerPrintName, OfficerTitle, OfficerPhone - data for these form lines should come from BusinessReturnCLT4S / BusinessRepresentative elements

Montana Form CLT-4S Schedule II Montana S-Corporation Tax Credits

Ref #240 FPC element removed
Ref #260 OSC element removed
Ref #290 Line 16 Credit renamed: "Temporary" removed (New)

Montana Form DCAC (Dependent Care Assistance Credit)

The Day Care Facilities Credit section on the TY2014 form is no longer available. The remaining parts of this form have been resequenced as well as the MeF Reference numbers. For TY2015 Part II was Part III on the TY2014 form.

Montana Form FPC (Film Production Credit)

Form Deleted

Montana Form FPC Schedule I (Film Production Credit)

Form Deleted

Montana Form FPC Schedule II (Film Production Credit)

Form Deleted

Montana Form OSC (Oilseed Crushing and Biodiesel/Biolubricant Production Credit)

Form Deleted

Montana Form TELC (~~Temporary~~ Emergency Lodging Credit)

Form name change

Ref #	Line #	Description	Type	Element Name	Rule
<div>FORM SPECIFICATIONS</div> <div>Montana Form PR-1</div> <div>Partnership and Composite Tax Return (Page 1 & 2)</div>					
Tax Return Information					
10		Software vendor name	StringType	SoftwareVendorName	Software firm name
20		Software product name	StringType	SoftwareProductName	Software product name
30		NACTP ID	StringType	NACTPID	NACTP assigned software vendor identification
120		Initial return checkbox	BooleanType	InitialReturn	Either TRUE or FALSE is required
130		Final return checkbox	BooleanType	FinalReturn	Either TRUE or FALSE is required
140		Amended return checkbox	BooleanType	AmendedReturn	Either TRUE or FALSE is required
150		Refund return checkbox	BooleanType	RequestingRefund	Either TRUE or FALSE is required
160		PTP checkbox	BooleanType	PubliclyTraded	Either TRUE or FALSE is required
170		Technical termination checkbox	BooleanType	TechnicalTermination	Either TRUE or FALSE is required
190		Number of K1's included	IntegerType	ScheduleK1s	Numeric non-negative
200		Number of resident partners	IntegerType	ResidentPartners	Numeric non-negative
210		Number of nonresident partners	IntegerType	NonResidentPartners	Numeric non-negative
220		Number for other types of partners	IntegerType	OtherTypePartners	Numeric non-negative
230		Date registered in Montana	DateType	DateRegistered	YYYY-MM-DD
240		MT Secretary of State ID number	StringType	MTSecretaryOfStateId	Format as one Alpha followed by 6 numeric
250		State formed in	String20Type	StateFormedIn	Can contain up to 20 characters
260		State formed on date	DateType	StateFormedOn	YYYY-MM-DD
270		Federal Business Code/NAICS	StringType	FedBusCode	Must be six characters
Partners' Distributive Share of Income Items (Form 1065, Schedule K)					
280	1	Ordinary business income/loss	USAmountType	OrdinaryBusIncome	Can contain up to 15 digits
290	2	Net rental real estate income/loss	USAmountType	NetRentRealEstateIncome	Can contain up to 15 digits
300	3a	Other gross rental income/loss	USAmountType	OtherGrossRentalIncome	Can contain up to 15 digits
310	3b	Expenses from other rental activities	USAmountNNTYPE	ExpFromOtherRentalActiv	Can contain up to 15 non-negative digits
320	3c	Other net rental income/loss	USAmountType	OtherNetRentIncomeOrLoss	Can contain up to 15 digits
330	4	Guaranteed payments	USAmountNNTYPE	GuaranteedPayments	Can contain up to 15 non-negative digits
340	5	Interest income	USAmountNNTYPE	InterestIncome	Can contain up to 15 non-negative digits
350	6	Ordinary dividends	USAmountNNTYPE	OrdinaryDividends	Can contain up to 15 non-negative digits
360	7	Royalties	USAmountNNTYPE	Royalties	Can contain up to 15 non-negative digits
370	8	Net short term capital gain/loss	USAmountType	NetShortTermCapGain	Can contain up to 15 digits
380	9	Net long term capital gain/loss	USAmountType	NetLongTermCapGain	Can contain up to 15 digits
390	10	Net section 1231 gain/loss	USAmountType	NetSection1231Gain	Can contain up to 15 digits
400	11	Other income/loss	USAmountType	OtherIncome	Can contain up to 15 digits
410	12	Total federal income/loss	USAmountType	TotalFedIncomeOrLoss	Can contain up to 15 digits
Partners' Distributive Share of Deduction Items (Form 1065, Schedule K)					
420	13a	Section 179 deduction	USAmountNNTYPE	Sect179Deduction	Can contain up to 15 non-negative digits
430	13b	Contributions	USAmountNNTYPE	Contributions	Can contain up to 15 non-negative digits
440	13c	Investment interest expense	USAmountNNTYPE	InvestmentInExpense	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	Element Name	Rule
450	13d	Section 59(e)(2) expenditures	USAmountNNType	Sect59e2Expenditures	Can contain up to 15 non-negative digits
460	13e	Other deductions	USAmountNNType	OtherDeductionsI	Can contain up to 15 non-negative digits
470	14	Total federal deductions	USAmountNNType	TotalFedDeductions	Can contain up to 15 digits
480	15	Federal income from all sources	USAmountType	FederalIncomeAllSources	Can contain up to 15 digits
Partners' Distributive Share of Montana Additions and Deductions to Income					
490	16a	Interest & dividends not taxable	USAmountNNType	IntAndDivNotTaxableUnderIRS	Can contain up to 15 non-negative digits
500	16b	Taxes based on income or profits	USAmountNNType	TaxesBasedOnIncOrProfits	Can contain up to 15 non-negative digits
510	16c	Other additions	USAmountNNType	OtherAdditions	Can contain up to 15 non-negative digits
520	16	Montana additions to income	USAmountNNType	TotMTAdditionsToIncome	Can contain up to 15 non-negative digits
530	17a	Interest on US Government obligations	USAmountNNType	IntUSGovntObligations	Can contain up to 15 non-negative digits
540	17b	Deduction for purchasing recycled material	USAmountNNType	DeductPurchaseRcyl	Can contain up to 15 non-negative digits
550	17c	Other deductions	USAmountType	OtherDeductionsII	Can contain up to 15 non-negative digits
560	17	Montana deductions to income	USAmountType	TotalMTDeductToIncome	Can contain up to 15 non-negative digits
570	18	Net taxable income/loss	USAmountType	NetTaxableIncomeLoss	Can contain up to 15 digits
Partners' Distributive Share of Multistate Apportionment and Allocation					
580	19	Income apportioned to MT percent	LargeRatioType	MultiStateTaxpayerPcnt	Round to 4 decimal places
590	19	Income apportioned to Montana	USAmountType	MultiStateTaxpayerAppor	Can contain up to 15 digits
600	20	Income allocated to Montana	USAmountType	MTIncomeLossAlloc	Can contain up to 15 digits
610	21	MT source income multistate taxpayers	USAmountType	TotMTSourceIndForMultiState	Can contain up to 15 digits
Calculation of Amount Owed or Refund					
620	22	MT composite tax from Sch. III Column E	USAmountNNType	MTTotalCompositeTax	Can contain up to 15 non-negative digits
630	23	Total partner withholding from Sch.III Column F	USAmountNNType	TotalPartnerWithholding	Can contain up to 15 non-negative digit
Withholding					
640	24a	Total MT MRW	USAmountNNType	TotalPartnerWithholding	Can contain up to 15 non-negative digits
650	24b	MT MRW distributed to partners	USAmountNNType	TotalMTMRW	Can contain up to 15 non-negative digits
660	24c	MT MRW attributable to partnership	USAmountNNType	MRWDistPartners	Can contain up to 15 non-negative digits
670	24d	Deleted			
680	24e	Deleted			
690	25a	Total MT pass-through withholding	USAmountNNType	TotalMTPassWithholding	Can contain up to 15 non-negative digits
700	25b	MT pass-through withholding dist to prttrs	USAmountNNType	MTPassWithDistPartners	Can contain up to 15 non-negative digits
710	25c	MT pass-through attributable to partnership	USAmountNNType	MTPassWthAttribPartnership	Can contain up to 15 non-negative digits
720	25d	Deleted			
730	25e	Deleted			
740	25f	Deleted			
750	25g	Deleted			
760	26	Total payment attrib to partnership	USAmountType	TotWthPymtAttribPartnership	Can contain up to 15 digits
Return Payments					
770	27a	Current yr overpayment applied to next yr	USAmountNNType	CurrentYrOverPayApplyToNextYr	Can contain up to 15 non-negative digits
780	27b	Current year estimated payments	USAmountNNType	CurrentYearEstPayment	Can contain up to 15 non-negative digits
790	27c	Current year extension payment	USAmountNNType	CurrentYearExtPayment	Can contain up to 15 non-negative digits
800	27d	Amended – payments made with orig return	USAmountNNType	PaymentsWithOriginalRtn	Can contain up to 15 non-negative digits
810	27e	Amended – previously issued refunds	USAmountNNType	PrevIssueRefunds	Can contain up to 15 non-negative digits
820	27f	Total return payments	USAmountType	TotRtnPayments	Can contain up to 15 digits
830	28	Amount Due	USAmountType	AmountDueOrOverpaid	Can contain up to 15 digits
Penalties and Interest					
840	29a	PTR information return late filing penalty	USAmountNNType	RtnLateFilingPenalty	Can contain up to 15 non-negative digits
850	29b	Interest on underpayment of estimated tax	USAmountNNType	IntUnderpymtEstTaxes	Can contain up to 15 non-negative digits
860	29c	Composite income tax late filing penalty	USAmountNNType	CompIncTaxRtnLateFilePen	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	Element Name	Rule
330	1l	Pass-through entities property Montana	USAmountNNTYPE	PropertyFactor / PropOfPassThroughEntities / Montana	Can contain up to 15 non negative digits
340	1m	Multiply rents by 8 everywhere	USAmountNNTYPE	PropertyFactor / RentsTimes8 / Everywhere	Can contain up to 15 non negative digits
350	1m	Multiply rents by 8 Montana	USAmountNNTYPE	PropertyFactor / RentsTimes8 / Montana	Can contain up to 15 non negative digits
360		Total property value 1a-1m everywhere	USAmountNNTYPE	PropertyFactor / TotalPropertyValue / Everywhere	Can contain up to 15 non negative digits
370		Total property value 1a-1m Montana	USAmountNNTYPE	PropertyFactor / TotalPropertyValue / Montana	Can contain up to 15 non negative digits
380	1	Property Factor	LargeRatioType	PropertyFactor / TotalPropertyFactor	Round to four decimal places
Payroll Factor					
390	2a	Compensation of officers everywhere	USAmountNNTYPE	PayrollFactor / OfficerCompensation / Everywhere	Can contain up to 15 non negative digits
400	2a	Compensation of officers Montana	USAmountNNTYPE	PayrollFactor / OfficerCompensation / Montana	Can contain up to 15 non negative digits
410	2b	Salaries & wages everywhere	USAmountNNTYPE	PayrollFactor / SalariesAndWages / Everywhere	Can contain up to 15 non negative digits
420	2b	Salaries & wages Montana	USAmountNNTYPE	PayrollFactor / SalariesAndWages / Montana	Can contain up to 15 non negative digits
430	2c	Costs of goods sold everywhere	USAmountNNTYPE	PayrollFactor / CostsOfGoodsSold / Everywhere	Can contain up to 15 non negative digits
440	2c	Costs of goods sold Montana	USAmountNNTYPE	PayrollFactor / CostsOfGoodsSold / Montana	Can contain up to 15 non negative digits
450	2d	Other expenses & deductions everywhere	USAmountNNTYPE	PayrollFactor / OtherDeductions / Everywhere	Can contain up to 15 non negative digits
460	2d	Other expenses & deductions Montana	USAmountNNTYPE	PayrollFactor / OtherDeductions / Montana	Can contain up to 15 non negative digits
470	2e	Payroll of foreign subs everywhere	USAmountNNTYPE	PayrollFactor / PayrollOfForeignSub / Everywhere	Can contain up to 15 non negative digits
480	2e	Payroll of foreign subs Montana	USAmountNNTYPE	PayrollFactor / PayrollOfForeignSub / Montana	Can contain up to 15 non negative digits
490	2f	Payroll of unconsolidated subs everywhere	USAmountNNTYPE	PayrollFactor / PayrollOfUnconsolidatedSub / Everywhere	Can contain up to 15 non negative digits
500	2f	Payroll of unconsolidated subs Montana	USAmountNNTYPE	PayrollFactor / PayrollOfUnconsolidatedSub / Montana	Can contain up to 15 non negative digits
510	2g	Payroll of pass-through entities everywhere	USAmountNNTYPE	PayrollFactor / PayrollOfPassThroughEntities / Everywhere	Can contain up to 15 non negative digits
520	2g	Payroll of pass-through entities Montana	USAmountNNTYPE	PayrollFactor / PayrollOfPassThroughEntities / Montana	Can contain up to 15 non negative digits
530		Total payroll value 2a-2g everywhere	USAmountNNTYPE	PayrollFactor / TotalPayrollValue / Everywhere	Can contain up to 15 non negative digits
540		Total payroll value 2a-2g Montana	USAmountNNTYPE	PayrollFactor / TotalPayrollValue / Montana	Can contain up to 15 non negative digits
550	2	Payroll Factor	LargeRatioType	PayrollFactor / TotalPayrollFactor	Round to four decimal places
Sales (Gross Receipts) Factor					
560	3a	Gross sales less	USAmountNNTYPE	SalesFactor / GrossSales	Can contain up to 15 non negative digits
570	3b1	Shipped from outside Montana	USAmountNNTYPE	SalesFactor / SalesShippedFromOutsideMT	Can contain up to 15 non negative digits
580	3b2	Shipped from within Montana	USAmountNNTYPE	SalesFactor / SalesShippedFromWithinMT	Can contain up to 15 non negative digits
590	3c1	United States government	USAmountNNTYPE	SalesFactor / SalesShippedFromMTToUSGov	Can contain up to 15 non negative digits
600	3c2	In state where taxpayer is not taxable	USAmountNNTYPE	SalesFactor / SalesShippedFromMTToState	Can contain up to 15 non negative digits
610	3d	Sales of other than tangible personal property	USAmountNNTYPE	SalesFactor / SalesOtherThanTanPersProp	Can contain up to 15 non negative digits
620	3e	Net gains reported on Schedule D everywhere	USAmountNNTYPE	SalesFactor / NetGainsReportedSchD / Everywhere	Can contain up to 15 non negative digits
630	3e	Net gains reported on Schedule D Montana	USAmountNNTYPE	SalesFactor / NetGainsReportedSchD / Montana	Can contain up to 15 non negative digits
640	3f	Other gross receipts everywhere	USAmountNNTYPE	SalesFactor / OtherGrossReceipts / Everywhere	Can contain up to 15 non negative digits
650	3f	Other gross receipts Montana	USAmountNNTYPE	SalesFactor / OtherGrossReceipts / Montana	Can contain up to 15 non negative digits
660	3g	Sales/receipts of foreign subs everywhere	USAmountNNTYPE	SalesFactor / SalesOfForeignSub / Everywhere	Can contain up to 15 non negative digits
670	3g	Sales/receipts of foreign subs Montana	USAmountNNTYPE	SalesFactor / SalesOfForeignSub / Montana	Can contain up to 15 non negative digits
680	3h	Sales/rcpts of unconsolidated subs everywhere	USAmountNNTYPE	SalesFactor / SalesOfUnconsolidatedSub / Everywhere	Can contain up to 15 non negative digits
690	3h	Sales/rcpts of unconsolidated subs Montana	USAmountNNTYPE	SalesFactor / SalesOfUnconsolidatedSub / Montana	Can contain up to 15 non negative digits
700	3i	Sales/rcpts of pass-through entities everywhere	USAmountNNTYPE	SalesFactor / SalesOfPassThroughEntities / Everywhere	Can contain up to 15 non negative digits
710	3i	Sales/rcpts of pass-through entities Montana	USAmountNNTYPE	SalesFactor / SalesOfPassThroughEntities / Montana	Can contain up to 15 non negative digits
720	3j	Less all intercompany transactions everywhere	USAmountNNTYPE	SalesFactor / LessAllIntercompanyTrans / Everywhere	Can contain up to 15 non negative digits
730	3j	Less all intercompany transaction Montana	USAmountNNTYPE	SalesFactor / LessAllIntercompanyTrans / Montana	Can contain up to 15 non negative digits
740		Total sales value 3a-3j everywhere	USAmountType	SalesFactor / TotalSalesValue / Everywhere	Can contain up to 15 digits
750		Total sales value 3a-3j Montana	USAmountType	SalesFactor / TotalSalesValue / Montana	Can contain up to 15 digits
760	3	Sales Factor	LargeRatioType	SalesFactor / TotalSalesFactor	Round to four decimal places
770	4	Sum of all factors	LargeRatioType	SumOfFactors	Round to four decimal places
780	5	Apportionment Factor	LargeRatioType	ApportionmentFactor	Round to four decimal places

Ref #	Line #	Description	Type	Element Name	Rule
<div> <div>Montana Form PR-1 Schedule II</div> <div>Montana Partnership Tax Credits</div> </div>					
Type of Credit					
100	1	Dependent Care Assistance Credit (DCAC)	USAmountNNTYPE	DCAC	Can contain up to 15 non negative digits
110	2	College Contribution Credit (CC)	USAmountNNTYPE	CC	Can contain up to 15 non negative digits
120	3	Health Ins. For Uninsured MT Credit (HI)	USAmountNNTYPE	HI	Can contain up to 15 non negative digits
130	4	Recycle Credit (RCYL)	USAmountNNTYPE	RCYL	Can contain up to 15 non negative digits
140	5	Alternative Energy Prod. Credit (AEPC)	USAmountNNTYPE	AEPC	Can contain up to 15 non negative digits
150	6	Multiple CGR Account checkbox	BooleanType	CGRMultipleAccounts	Either TRUE or FALSE required
160	6	CGR Account ID	StringType	CGRACcountID	Maximum length is 13 characters 10 numeric follow by 3 alpha, no dashes Alpha characters must be CGR Example: 4123456002CGR
170	6	Contractors Gross Receipt Credit	USAmountNNTYPE	ContractorsGrossReceipts	Can contain up to 15 non negative digits
180	7	Alternative Fuel Credit (AFCR)	USAmountNNTYPE	AFCR	Can contain up to 15 non negative digits
190	8	Infrastructure Users Fee Credit (IUFC)	USAmountNNTYPE	InfrastructureUsersFee	Can contain up to 15 non negative digits
200	9	History Property Preservation Credit (Frm 3468)	USAmountNNTYPE	HistoricalBldgPreservations	Can contain up to 15 non negative digits
210	10	Delete			
220	10	Mineral & Coal Exploration Credit	USAmountNNTYPE	MineExplorationCredit	Can contain up to 15 non negative digits
230	11	Empowerment Zone Credit	USAmountNNTYPE	EmpowermentZone	Can contain up to 15 non negative digits
240		Deleted			
250	12	Biodiesel Blending & Storage Credit (BBSC)	USAmountNNTYPE	BBSC	Can contain up to 15 non negative digits
260		Deleted			
270	13	Insure MT Small Business Health Ins FEIN	EINTYPE	InsureMTSmBusHealthInsFEIN	Nine digit FEIN
280	13	Insure MT Small Business Health Insurance	USAmountNNTYPE	InsureMTSmBusHealthInsAmt	Can contain up to 15 non negative digits
290	14	Temp Emergency Lodging Credit (TELC)	USAmountNNTYPE	ELC	Can contain up to 15 non negative digits
300	15	Unlocking State Lands Credit	USAmountNNTYPE	UnlockStateLandsCrd	Can contain up to 15 non negative digits
Type of Credit Recapture					
310	16	Historic Property Preservation Credit Recapture	USAmountNNTYPE	HistoricalBuildingsRecapture	Can contain up to 15 non negative digits
320	17	Film Production Credit Recapture	USAmountNNTYPE	FPCRecapture	Can contain up to 15 non negative digits
330	18	Biodiesel Blending & Storage Credit Recapture	USAmountNNTYPE	BBSCRecapture	Can contain up to 15 non negative digits
340	19	Oilseed Crushing & Biodiesel Credit Recapture	USAmountNNTYPE	OSCRcapture	Can contain up to 15 non negative digits

Montana Form PR-1 Schedule III

Montana Partnership Information

- Additional Form/Line Requirements
- Every partner/shareholder must be included on the Schedule III.
 - Exception: If PTP is indicated on Page 1 of the PR1
 - A K1 must be provided for every partner/shareholder on Schedule III.
 - Partner/shareholder name is required.
 - Partner/shareholder address, city, state, and zip code fields are required.
 - Entity type is required.

Ref # Line # Description

Type

Element Name

Rule

- A SSN or FEIN is required if one is available. AppliedFor or Foreign is acceptable.
- If entity type is E-Estate, I-Individual, or T-Trust, then either Resident or Nonresident status must be checked.
- Montana Distributive Share is required.
- If composite box is marked, then Column E value should be equal to Sch IV, Column H for the same taxpayer.
- If Entity type is C-Corporation in Column B, there may be a value in Column F, but there cannot be a value in Columns E or G.
- If Entity type is F-Foreign C Corporation, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If Entity type is P-Partnership, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If Entity type is D-Disregarded Entity, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If Entity type is S-S Corp Entity, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If Entity type is TE-Tax Exempt Entity, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If Entity type is E-Estate, I-Individual, or T-Trust, and the residency code N is checked in column C, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If the residency code R is checked in column C, there may be a value in column F, but there cannot be a value in column E or G.
- If the Composite Income Tax field has a value, Composite Income Tax box should be marked. Composite tax field should not have a value unless corresponding partner/shareholder is included in the Schedule IV. Then this value would come from column H of the Schedule IV for that taxpayer.

Partner Information (Unbounded)

100	1 A	Name of partners	StringType	Name	Maximum length is 60 characters
110	1 A	US Address – Address Line 1	StreetAddressType	USAddress / AddressLine1Txt	AN, Maximum length is 35 characters
120	1 A	US Address – Address Line 2	StreetAddressType	USAddress / AddressLine2Txt	AN, Maximum length is 35 characters
130	1 A	US Address – City	CityType	USAddress / CityNm	AN, Maximum length is 22 characters
140	1 A	US Address – State	StateType	USAddress / StateAbbreviationCd	Enumerations list Max length is 2 characters
150	1 A	US Address – ZIP Code	ZIPCodeType	USAddress / ZIPCd	Numeric
160	1 A	Foreign Address – Address Line 1	StreetAddressType	ForeignAddress / AddressLine1Txt	AN, Maximum length is 35 characters
170	1 A	Foreign Address – Address Line 2	StreetAddressType	ForeignAddress / AddressLine2Txt	AN, Maximum length is 35 characters
180	1 A	Foreign Address – City	TextType	ForeignAddress / CityNm	AN, Maximum length is 50 characters
190	1 A	Foreign Address – Province or State	TextType	ForeignAddress / ProvinceOrStateNm	AN, Maximum length is 50 characters
200	1 A	Foreign Address – Country	CountryType	ForeignAddress / CountryCd	Enumerations list Max length is 2 characters
210	1 A	Foreign Address – Postal Code	TextType	ForeignAddress / ForeignPostalCd	AN, Maximum length is 50 characters
220	1 B	Entity Type	StringType	EntityType	Enumerations list Max length is 3 characters
230	1 B	ID – SSN	SSNType	ID / SSN	Nine digit SSN
240	1 B	ID – FEIN	EINType	ID / FEIN	Nine digit FEIN
	1 B	Reason for missing SSN or FEIN	StringType	ID / MissingSSNEINReason	Enumerations list
250	1 C	Residency – Resident	BooleanType	Residency / Resident	Either TRUE or FALSE required
260	1 C	Residency – Non Resident	BooleanType	Residency / NonResident	Either TRUE or FALSE required
270	1 D	MT Distribution Share	USAmountType	DistribShare	Can contain up to 15 digits
280	1 E	Composite Income Tax Checkbox	BooleanType	CompositeIncomeTaxReturn	Either TRUE or FALSE required
280	1 E	Composite Income Tax	USAmountNNType	CompositeIncomeTax	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Element Name	Rule
290	1 F	Partner withholding	USAmountNNType	PartnerWithholding	Can contain up to 15 non negative digits
300	1 G	PT-AGR or PT-STM year	YearType	PTAGRYear	Four digit year
Total of Columns D, E and F					
310		Column D total	USAmountType	ColumnDTotal	Can contain up to 15 digits
320		Column E total	USAmountType	ColumnETotal	Can contain up to 15 digits
330		Column F total	USAmountNNType	ColumnFTotal	Can contain up to 15 non negative digits

Montana Form PR-1 Schedule IV

Montana Partnership Composite Income Tax Schedule

Additional Form/Line Requirements

If a Schedule IV is included with Montana Form PR-1, the following rules apply:

- Each partner/shareholder must be listed on Schedule IV if they made a composite election on Schedule III.
- If entity on Schedule III is a C-Corporation, then partner/shareholder cannot make the composite election.
- If entity on Schedule III is a Resident E-Estate, I-Individual, or T-Trust, then partner/shareholder cannot make the composite election.
- Part II, Column 1 shall be equal to PR1 Line 15.
- Part II Column 2 shall be equal to PR1 Line 21.
- Part II, Column 3 is equal to Column 2 divided by Column 3.
- Part III must be completed for each partner/shareholder making the composite election.
- (Column A) Name is required for each partner/shareholder making a composite tax election.
- (Column B) SSN or FEIN is required if one has been assigned. AppliedFor or Foreign is acceptable.
- (Column C) Partner/shareholder's share of federal income from entity is required (Schedule III, Column D multiplied by Line 15).
- (Column D) Standard deduction is required (equal to 20% of Schedule IV, column C, not less than 1940 or greater than 4370).
- (Column E) Exemption amount required (2330).
- (Column F) Montana taxable income is required (Schedule IV Column C minus Schedule IV Column D minus Schedule IV Column E).
- (Column G) Tax amount is required (calculated per tax table). A zero value is acceptable.
- (Column H) Composite Tax is required (Schedule IV, Column G times Schedule IV, Part II, Column 3). A zero value is acceptable.
- If the Composite Income Tax field has a value, Composite Income Tax box should be marked. Composite tax field should not have a value unless corresponding partner/shareholder is included in the Schedule IV. Then this value would come from column H of the Schedule IV for that taxpayer.

Part I					
100		Number of participating partners	IntegerNNTYPE	PartI / NumParticipatingPartners	Enter as a positive value
Part II Composite Tax Ratio					
110	a1	Business in MT – Enter Line 15 of PR-1	USAmountType	PartII / AmountFromFedIncAllSources	Can contain up to 15 digits
120	a2	Business in MT – Enter Line 21 of PR-1	USAmountType	PartII / AmountMontanaSourceIncome	Can contain up to 15 digits
130	a4	Business in MT – Col 2 divided by Col 1	LargeRatioType	PartII / DivCol2ByCol1	Round to 6 decimal places
Part III (Unbounded)					
140	1 A	Name of partner	StringType	Partner / Name	Maximum length is 60 characters
150	1 B	ID – SSN	SSNTYPE	Partner / ID / SSN	Nine digit SSN
160	1 B	ID – FEIN	EINTYPE	Partner / ID / FEIN	Nine digit FEIN
	1 B	Reason for missing SSN or FEIN	StringType	Partner / ID / MissingSSNEINReason	Enumerations list
170	1 C	Partners share of federal income from entity	USAmountType	Partner / FederalIncome	Can contain up to 15 digits
180	1 D	Standard deduction	USAmountType	Partner / StandardDeduction	Can contain up to 15 digits
190	1 E	Exemption	USAmountType	Partner / Exemption	Can contain up to 15 digits
200	1 F	Montana taxable Income	USAmountType	Partner / MTTaxableIncome	Can contain up to 15 digits
210	1 G	Tax from table	USAmountType	Partner / TaxFromTable	Can contain up to 15 digits
220	1 H	Montana composite income tax	USAmountType	Partner / MTCompositeIncomeTax	Can contain up to 15 digits
230		Total composite income tax liability	USAmountNNTYPE	MTCompositeIncomeTaxTotal	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Element Name	Rule
Montana Form PR-1 Schedule VI Reporting of Special Transactions					
100	1	Partnership filed a federal Form 8918	BooleanType	FiledFedForm8918	Either TRUE or FALSE is required
110	2	Partnership filed a federal Form 8824	BooleanType	FiledFedForm8824	Either TRUE or FALSE is required
120	3	Partnership filed a federal Form 8865	BooleanType	FiledFedForm8865	Either TRUE or FALSE is required
130	4	Partnership filed a federal Form 8886	BooleanType	FiledFedForm8886	Either TRUE or FALSE is required
140	5	Partnership made payment to related parties	BooleanType	MadePaymentsGT100Grand	Either TRUE or FALSE is required
Related parties who received payments (Unbounded)					
150	5	Name of related party	StringType	DisbursementToRelatedParty / Name	Maximum length is 60 characters
160	5	FEIN of related party	EINType	DisbursementToRelatedParty / FEIN	Nine digit FEIN
170	5	Amount of payment	USAmountType	DisbursementToRelatedParty / PaymentAmt	Can contain up to 15 digits

Montana Form CLT-4S

S Corporation Information and Composite Tax Return (Page 1 & 2)

Tax Return Information					
10		Software vendor name	StringType	SoftwareVendorInformation / SoftwareVendorName	Software firm name
20		Software product name	StringType	SoftwareVendorInformation / SoftwareProductName	Software product name
30		NACTP ID	StringType	SoftwareVendorInformation / NACTPID	NACTP assigned software vendor identification
120		Initial return checkbox	BooleanType	CheckAllThatApply / InitialReturn	Either TRUE or FALSE required
130		Final return checkbox	BooleanType	CheckAllThatApply / FinalReturn	Either TRUE or FALSE required
140		Amended return checkbox	BooleanType	CheckAllThatApply / AmendedReturn	Either TRUE or FALSE required
150		Refund return checkbox	BooleanType	CheckAllThatApply / RequestingRefund	Either TRUE or FALSE required
160		Delete			
180		Number of K1's included	IntegerType	NumberOfShareholders / ScheduleK1s	Numeric non negative
190		Number of resident shareholders	IntegerType	NumberOfShareholders / ResidentShareholders	Numeric non negative
200		Number of nonresident shareholders	IntegerType	NumberOfShareholders / NonResidentShareholders	Numeric non negative
210		Number for other types of shareholders	IntegerType	NumberOfShareholders / OtherTypeShareholders	Numeric non negative
220		State incorporated in	String20Type	IncorpStateOf	Can contain up to 20 characters Send only two character state abbreviation
230		Date of incorporation	DateType	DateOfIncorp	YYYY-MM-DD
240		Federal Business Code/NAICS	StringType	FedBusCode	Maximum length of 6 characters
250		MT Secretary of State ID number	StringType	MTSecretaryOfStateID	Limited to 7 alphanumeric characters
260		Date certificate of authority received	DateType	DateQualified	YYYY-MM-DD
Shareholders Pro Rata Share of Income Item (Form 1120S, Schedule K)					
270	1	Ordinary business income/loss	USAmountType	OrdinaryBusIncome	Can contain up to 15 digits
280	2	Net rental real estate income/loss	USAmountType	NetRentRealEstateIncome	Can contain up to 15 digits
290	3a	Other gross rental income/loss	USAmountType	OtherGrossRentalIncome	Can contain up to 15 digits
300	3b	Expenses from other rental activities	USAmountNNTYPE	ExpFromOtherRetnalActiv	Can contain up to 15 non-negative digits
310	3c	Other net rental income/loss	USAmountType	OtherNetRentIncomeOrLoss	Can contain up to 15 digits
320	4	Interest income	USAmountNNTYPE	InterestIncome	Can contain up to 15 non-negative digits
330	5	Ordinary dividends	USAmountNNTYPE	OrdinaryDividends	Can contain up to 15 non-negative digits
340	6	Royalties	USAmountNNTYPE	Royalties	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	Element Name	Rule
350	7	Net short term capital gain/loss	USAmountType	NetShortTermCapGain	Can contain up to 15 digits
360	8	Net long term capital gain/loss	USAmountType	NetLongTermCapGain	Can contain up to 15 digits
370	9	Net section 1231 gain/loss	USAmountType	NetSection1231Gain	Can contain up to 15 digits
380	10	Other income/loss	USAmountType	OtherIncome	Can contain up to 15 digits
390	11	Total federal income/loss	USAmountType	TotalFedIncomeOrLoss	Can contain up to 15 digits
Shareholders' Distributive Share of Deduction Items (Form 1120S, Schedule K)					
400	12a	Section 179 deduction	USAmountNNTYPE	Sect179Deduction	Can contain up to 15 non-negative digits
410	12b	Contributions	USAmountNNTYPE	Contributions	Can contain up to 15 non-negative digits
420	12c	Investment interest expense	USAmountNNTYPE	InvestmentIntExpense	Can contain up to 15 non-negative digits
430	12d	Section 59(e)(2) expenditures	USAmountNNTYPE	Sect59e2Expenditures	Can contain up to 15 non-negative digits
440	12e	Other deductions	USAmountNNTYPE	OtherDeductions1	Can contain up to 15 non-negative digits
450	13	Total federal deductions	USAmountNNTYPE	TotalFedDeductions	Can contain up to 15 non-negative digits
460	14	Federal income from all sources	USAmountType	FederalIncomeAllSources	Can contain up to 15 digits
Shareholders' Distributive Share of Montana Additions and Deductions to Income					
470	15a	Interest & dividends not taxable	USAmountNNTYPE	IntAndDivNotTaxableUnderIRC	Can contain up to 15 non-negative digits
480	15b	Taxes based on income or profits	USAmountNNTYPE	TaxesBasedOnIncOrProfits	Can contain up to 15 non-negative digits
490	15c	Other additions	USAmountNNTYPE	OtherAdditions	Can contain up to 15 non-negative digits
500	15	Montana additions to income	USAmountNNTYPE	TotMTAdditionsToIncome	Can contain up to 15 non-negative digits
510	16a	Interest on US Government obligations	USAmountNNTYPE	IntUSGovntObligations	Can contain up to 15 non-negative digits
520	16b	Deduction for purchasing recycled material	USAmountNNTYPE	DeductPurchaseRcyl	Can contain up to 15 non-negative digits
530	16c	Other deductions	USAmountType	OtherDeductionsII	Can contain up to 15 non-negative digits
540	16	Montana deductions to income	USAmountType	TotMTDeductToIncome	Can contain up to 15 non-negative digits
550	17	Net taxable income/loss	USAmountType	NetTaxableIncomeLoss	Can contain up to 15 digits
Shareholders' Distributive Share of Multistate Apportionment and Allocation					
560	18	Income apportioned to MT percent	LargeRatioType	MultiStateTaxpayerPcnt	Round to 4 decimal places
570	18	Income apportioned to Montana	USAmountType	MultiStateTaxpayerAppor	Can contain up to 15 digits
580	19	Income allocated to Montana	USAmountType	MultiStateTaxpayerAlloc	Can contain up to 15 digits
590	20	MT source income multistate taxpayers	USAmountType	TotMTSourceIncForMultiState	Can contain up to 15 digits
Calculation of Amount Owed or Refund					
600	21	MT composite tax from Sch. III, Column E	USAmountNNTYPE	MTTotalCompositeTax	Can contain up to 15 digits
610	22	Total shareholder withholding from Sch.III Col F	USAmountNNTYPE	TotalShareholderWth	Can contain up to 15 digits
Withholding					
620	23a	Total MT MRW	USAmountNNTYPE	TotMTMRW	Can contain up to 15 non-negative digits
630	23b	MRW withheld distributed to shareholders	USAmountNNTYPE	MRWDistShareholders	Can contain up to 15 non-negative digits
640	23c	MT MRW withheld attributable to S-corp	USAmountNNTYPE	MRWAttribScorp	Can contain up to 15 non-negative digits
650	23d	Deleted			
660	23e	Deleted			
670	24a	Total MT pass-through withholding	USAmountNNTYPE	TotMTPassWithholding	Can contain up to 15 non-negative digits
680	24b	MT pass-through withholding dist to sharehol	USAmountNNTYPE	MTPassWthDistShareholders	Can contain up to 15 non-negative digits
690	24c	MT pass-through withholding attrib to Scorp	USAmountNNTYPE	MTPassWthAttribSCorp	Can contain up to 15 non-negative digits
700	24d	Deleted			
710	24e	Deleted			
720	24f	Deleted			
730	24g	Deleted			
740	25	Total withholding payments attrib to Scorp	USAmountNNTYPE	TotWthPymtAttribScorp	Can contain up to 15 non-negative digits
Return Payments					
750	26a	Current yr overpayment applied to next yr	USAmountNNTYPE	CurrentYrOverPayApplyToNextYr	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	Element Name	Rule
760	26b	Current year estimated payments	USAmountNNTYPE	CurrentYearEstimatePayment	Can contain up to 15 non-negative digits
770	26c	Current year extension payment	USAmountNNTYPE	CurrentYearExtPayment	Can contain up to 15 non-negative digits
780	26d	Amended – payments made with orig return	USAmountNNTYPE	PaymentsWithOriginalRtn	Can contain up to 15 non-negative digits
790	26e	Amended – previously issued refunds	USAmountNNTYPE	PrevIssueRefunds	Can contain up to 15 non-negative digits
800	26f	Total return payments	USAmountType	TotRtnPayments	Can contain up to 15 digits
810	27	Amount Due	USAmountType	AmountDueOrOverpaid	Can contain up to 15 digits
Penalties and Interest					
820	28a	S-Corp information return late filing penalty	USAmountNNTYPE	RtnLateFilingPenalty	Can contain up to 15 non-negative digits
830	28b	Interest on underpayment of estimated tax	USAmountNNTYPE	IntUnderpymtEstTaxes	Can contain up to 15 non-negative digits
840	28c	Composite income tax late filing penalty	USAmountNNTYPE	CompIncTaxRtnLateFilePen	Can contain up to 15 non-negative digits
850	28d	Late payment penalty	USAmountNNTYPE	CompIncTaxRtnLatePayPen	Can contain up to 15 non-negative digits
860	28e	Interest	USAmountNNTYPE	Interest	Can contain up to 15 non-negative digits
870	28f	Total penalties and interest	USAmountNNTYPE	MTCompositePenAndInt	Contain up to 15 digits
Amount Owed or Refund					
880	29	Add lines 27 and 28f	USAmountType	RefundOrOverPaymentAmt	Can contain up to digits
890	30	Amount owed ☹	USAmountType	AmountOwed	Can contain up to 15 digits
900	31	Overpayment (enter as a positive number)	USAmountNNTYPE	Overpayment	Can contain up to 15 non-negative digits
910	32	Amount applied to composite tax next year	USAmountNNTYPE	AmtApplToNextYearCompEstTax	Can contain up to 15 non-negative digits
920	33	Refund☺	USAmountNNTYPE	Refund	Can contain up to 15 non-negative digits
Officer Information					
		Date signed	DateType	ReturnHeaderState / BusinessRepresentative / SignatureDt	
		Printed Name of Officer	String20Type	ReturnHeaderState / BusinessRepresentative / PersonName	
		Title of Officer	PersonTitleType	ReturnHeaderState / BusinessRepresentative / PersonTitleTxt	
		Telephone number of Officer	PhoneNumberType	ReturnHeaderState / BusinessRepresentative / PhoneNum	
				ReturnHeaderState / BusinessRepresentative / ForeignPhoneNum	
Miscellaneous					
970		Do not need CLT-4S mailed next year	BooleanType	DoNotNeedSCorpReturnSent	Either TRUE or FALSE required
980		Authorize DOR to discuss with preparer	BooleanType	AuthorizeDiscussWithPreparer	Either TRUE or FALSE required
990		Montana extension checkbox	BooleanType	ReceiveMTEExtension	Either TRUE or FALSE required

Montana Form CLT-4S Schedule I

Apportionment Factors for Multistate S Corporations

Property Factor					
100	1a	Land everywhere	USAmountNNTYPE	PropertyFactor / Land / Everywhere	Can contain up to 15 non negative digits
110	1a	Land Montana	USAmountNNTYPE	PropertyFactor / Land / Montana	Can contain up to 15 non negative digits
120	1b	Buildings everywhere	USAmountNNTYPE	PropertyFactor / Buildings / Everywhere	Can contain up to 15 non negative digits
130	1b	Buildings Montana	USAmountNNTYPE	PropertyFactor / Buildings / Montana	Can contain up to 15 non negative digits
140	1c	Machinery everywhere	USAmountNNTYPE	PropertyFactor / Machinery / Everywhere	Can contain up to 15 non negative digits
150	1c	Machinery Montana	USAmountNNTYPE	PropertyFactor / Machinery / Montana	Can contain up to 15 non negative digits
160	1d	Equipment everywhere	USAmountNNTYPE	PropertyFactor / Equipment / Everywhere	Can contain up to 15 non negative digits
170	1d	Equipment Montana	USAmountNNTYPE	PropertyFactor / Equipment / Montana	Can contain up to 15 non negative digits
180	1e	Furniture & fixtures everywhere	USAmountNNTYPE	PropertyFactor / FurnitureAndFixtures / Everywhere	Can contain up to 15 non negative digits
190	1e	Furniture & fixtures Montana	USAmountNNTYPE	PropertyFactor / FurnitureAndFixtures / Montana	Can contain up to 15 non negative digits
200	1f	Leases and leased property everywhere	USAmountNNTYPE	PropertyFactor / LeasedProperty / Everywhere	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Element Name	Rule
210	1f	Leases and leased property Montana	USAmountNNTYPE	PropertyFactor / LeasedProperty / Montana	Can contain up to 15 non negative digits
220	1g	Inventories everywhere	USAmountNNTYPE	PropertyFactor / Inventories / Everywhere	Can contain up to 15 non negative digits
230	1g	Inventories Montana	USAmountNNTYPE	PropertyFactor / Inventories / Montana	Can contain up to 15 non negative digits
240	1h	Depletable assets everywhere	USAmountNNTYPE	PropertyFactor / DepletableAssets / Everywhere	Can contain up to 15 non negative digits
250	1h	Depletable assets Montana	USAmountNNTYPE	PropertyFactor / DepletableAssets / Montana	Can contain up to 15 non negative digits
260	1i	Supplies and other everywhere	USAmountNNTYPE	PropertyFactor / SuppliesAndOther / Everywhere	Can contain up to 15 non negative digits
270	1i	Supplies and other Montana	USAmountNNTYPE	PropertyFactor / SuppliesAndOther / Montana	Can contain up to 15 non negative digits
280	1j	Foreign subs property everywhere	USAmountNNTYPE	PropertyFactor / PropOfForeignSub / Everywhere	Can contain up to 15 non negative digits
290	1j	Foreign subs property Montana	USAmountNNTYPE	PropertyFactor / PropOfForeignSub / Montana	Can contain up to 15 non negative digits
300	1k	Unconsolidated subs property everywhere	USAmountNNTYPE	PropertyFactor / PropOfUnconsolidatedSub / Everywhere	Can contain up to 15 non negative digits
310	1k	Unconsolidated subs property Montana	USAmountNNTYPE	PropertyFactor / PropOfUnconsolidatedSub / Montana	Can contain up to 15 non negative digits
320	1l	Pass-through entities property everywhere	USAmountNNTYPE	PropertyFactor / PropOfPassThroughEntities / Everywhere	Can contain up to 15 non negative digits
330	1l	Pass-through entities property Montana	USAmountNNTYPE	PropertyFactor / PropOfPassThroughEntities / Montana	Can contain up to 15 non negative digits
340	1m	Multiply rents by 8 everywhere	USAmountNNTYPE	PropertyFactor / RentsTimes8 / Everywhere	Can contain up to 15 non negative digits
350	1m	Multiply rents by 8 Montana	USAmountNNTYPE	PropertyFactor / RentsTimes8 / Montana	Can contain up to 15 non negative digits
360		Total property value 1a-1m everywhere	USAmountNNTYPE	PropertyFactor / TotalPropertyValue / Everywhere	Can contain up to 15 non negative digits
370		Total property value 1a-1m Montana	USAmountNNTYPE	PropertyFactor / TotalPropertyValue / Montana	Can contain up to 15 non negative digits
380	1	Property Factor	LargeRatioType	PropertyFactor / TotalPropertyFactor	Round to four decimal places
Payroll Factor					
390	2a	Compensation of officers everywhere	USAmountNNTYPE	PayrollFactor / OfficerCompensation / Everywhere	Can contain up to 15 non negative digits
400	2a	Compensation of officers Montana	USAmountNNTYPE	PayrollFactor / OfficerCompensation / Montana	Can contain up to 15 non negative digits
410	2b	Salaries & wages everywhere	USAmountNNTYPE	PayrollFactor / SalariesAndWages / Everywhere	Can contain up to 15 non negative digits
420	2b	Salaries & wages Montana	USAmountNNTYPE	PayrollFactor / SalariesAndWages / Montana	Can contain up to 15 non negative digits
430	2c	Costs of goods sold everywhere	USAmountNNTYPE	PayrollFactor / CostsOfGoodsSold / Everywhere	Can contain up to 15 non negative digits
440	2c	Costs of goods sold Montana	USAmountNNTYPE	PayrollFactor / CostsOfGoodsSold / Montana	Can contain up to 15 non negative digits
450	2d	Other expenses & deductions everywhere	USAmountNNTYPE	PayrollFactor / OtherDeductions / Everywhere	Can contain up to 15 non negative digits
460	2d	Other expenses & deductions Montana	USAmountNNTYPE	PayrollFactor / OtherDeductions / Montana	Can contain up to 15 non negative digits
470	2e	Payroll of foreign subs everywhere	USAmountNNTYPE	PayrollFactor / PayrollOfForeignSub / Everywhere	Can contain up to 15 non negative digits
480	2e	Payroll of foreign subs Montana	USAmountNNTYPE	PayrollFactor / PayrollOfForeignSub / Montana	Can contain up to 15 non negative digits
490	2f	Payroll of unconsolidated subs everywhere	USAmountNNTYPE	PayrollFactor / PayrollOfUnconsolidatedSub / Everywhere	Can contain up to 15 non negative digits
500	2f	Payroll of unconsolidated subs Montana	USAmountNNTYPE	PayrollFactor / PayrollOfUnconsolidatedSub / Montana	Can contain up to 15 non negative digits
510	2g	Payroll of pass-through entities everywhere	USAmountNNTYPE	PayrollFactor / PayrollOfPassThroughEntities / Everywhere	Can contain up to 15 non negative digits
520	2g	Payroll of pass-through entities Montana	USAmountNNTYPE	PayrollFactor / PayrollOfPassThroughEntities / Montana	Can contain up to 15 non negative digits
530		Total payroll value 2a-2g everywhere	USAmountNNTYPE	PayrollFactor / TotalPayrollValue / Everywhere	Can contain up to 15 non negative digits
540		Total payroll value 2a-2g Montana	USAmountNNTYPE	PayrollFactor / TotalPayrollValue / Montana	Can contain up to 15 non negative digits
550	2	Payroll Factor	LargeRatioType	PayrollFactor / TotalPayrollFactor	Round to four decimal places
Sales (Gross Receipts) Factor					
560	3a	Gross sales less	USAmountNNTYPE	SalesFactor / GrossSales	Can contain up to 15 non negative digits
570	3b1	Shipped from outside Montana	USAmountNNTYPE	SalesFactor / SalesShippedFromOutsideMT	Can contain up to 15 non negative digits
580	3b2	Shipped from within Montana	USAmountNNTYPE	SalesFactor / SalesShippedFromWithinMT	Can contain up to 15 non negative digits
590	3c1	United States government	USAmountNNTYPE	SalesFactor / SalesShippedFromMTToUSGov	Can contain up to 15 non negative digits
600	3c2	In state where taxpayer is not taxable	USAmountNNTYPE	SalesFactor / SalesShippedFromMTToState	Can contain up to 15 non negative digits
610	3d	Sales of other than tangible personal property	USAmountNNTYPE	SalesFactor / SalesOtherThanTanPersProp	Can contain up to 15 non negative digits
620	3e	Net gains reported on Schedule D everywhere	USAmountNNTYPE	SalesFactor / NetGainsReportedSchD / Everywhere	Can contain up to 15 non negative digits
630	3e	Net gains reported on Schedule D Montana	USAmountNNTYPE	SalesFactor / NetGainsReportedSchD / Montana	Can contain up to 15 non negative digits
640	3f	Other gross receipts everywhere	USAmountNNTYPE	SalesFactor / OtherGrossReceipts / Everywhere	Can contain up to 15 non negative digits
650	3f	Other gross receipts Montana	USAmountNNTYPE	SalesFactor / OtherGrossReceipts / Montana	Can contain up to 15 non negative digits
660	3g	Sales/receipts of foreign subs everywhere	USAmountNNTYPE	SalesFactor / SalesOfForeignSub / Everywhere	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Element Name	Rule
670	3g	Sales/receipts of foreign subs Montana	USAmountNNTYPE	SalesFactor / SalesOfForeignSub / Montana	Can contain up to 15 non negative digits
680	3h	Sales/rcpts of unconsolidated subs everywhere	USAmountNNTYPE	SalesFactor / SalesOfUnconsolidatedSub / Everywhere	Can contain up to 15 non negative digits
690	3h	Sales/rcpts of unconsolidated subs Montana	USAmountNNTYPE	SalesFactor / SalesOfUnconsolidatedSub / Montana	Can contain up to 15 non negative digits
700	3i	Sales/rcpts of pass-through entities everywhere	USAmountNNTYPE	SalesFactor / SalesOfPassThroughEntities / Everywhere	Can contain up to 15 non negative digits
710	3i	Sales/rcpts of pass-through entities Montana	USAmountNNTYPE	SalesFactor / SalesOfPassThroughEntities / Montana	Can contain up to 15 non negative digits
720	3j	Less all intercompany transactions everywhere	USAmountNNTYPE	SalesFactor / LessAllIntercompanyTrans / Everywhere	Can contain up to 15 non negative digits
730	3j	Less all intercompany transaction Montana	USAmountNNTYPE	SalesFactor / LessAllIntercompanyTrans / Montana	Can contain up to 15 non negative digits
740		Total sales value 3a-3j everywhere	USAmountType	SalesFactor / TotalSalesValue / Everywhere	Can contain up to 15 digits
750		Total sales value 3a-3j Montana	USAmountType	SalesFactor / TotalSalesValue / Montana	Can contain up to 15 digits
760	3	Sales Factor	LargeRatioType	SalesFactor / TotalSalesFactor	Round to four decimal places
770	4	Sum of all factors	LargeRatioType	SumOfFactors	Round to four decimal places
780	5	Apportionment Factor	LargeRatioType	ApportionmentFactor	Round to four decimal places

Montana Form CLT-4S Schedule II

Montana S-Corporation Tax Credits

Type of Credit					
100	1	Dependent Care Assistance Credit (DCAC)	USAmountNNTYPE	DCAC	Can contain up to 15 non negative digits
110	2	College Contribution Credit (CC)	USAmountNNTYPE	CC	Can contain up to 15 non negative digits
120	3	Health Ins. For Uninsured MT Credit (HI)	USAmountNNTYPE	HI	Can contain up to 15 non negative digits
130	4	Recycle Credit (RCYL)	USAmountNNTYPE	RCYL	Can contain up to 15 non negative digits
140	5	Alternative Energy Prod. Credit (AEPC)	USAmountNNTYPE	AEPC	Can contain up to 15 non negative digits
150	6	Multiple CGR Account checkbox	BooleanType	CGRMultipleAccounts	Either TRUE or FALSE required
160	6	CGR Account ID	StringType	CGRACcountID	Maximum length is 13 characters 10 numeric follow by 3 alpha, no dashes Alpha characters must be CGR Example: 4123456002CGR
170	6	Contractors Gross Receipt Credit	USAmountNNTYPE	ContractorsGrossReceipts	Can contain up to 15 non negative digits
180	7	Alternative Fuel Credit (AFCR)	USAmountNNTYPE	AFCR	Can contain up to 15 non negative digits
190	8	Infrastructure Users Fee Credit (IUFC)	USAmountNNTYPE	InfrastructureUsersFee	Can contain up to 15 non negative digits
200	9	History Property Preservation Credit (Frm 3468)	USAmountNNTYPE	HistoricalBldgPreservations	Can contain up to 15 non negative digits
210	10	Delete			
220	10	Mineral & Coal Exploration Credit	USAmountNNTYPE	MineExplorationCredit	Can contain up to 15 non negative digits
230	11	Empowerment Zone Credit	USAmountNNTYPE	EmpowermentZone	Can contain up to 15 non negative digits
240		Deleted			
250	12	Biodiesel Blending & Storage Credit (BBSC)	USAmountNNTYPE	BBSC	Can contain up to 15 non negative digits
260		Deleted			
270	13	Insure MT Small Business Health Ins FEIN	EINTYPE	InsureMTSmBusHealthInsFEIN	Nine digit FEIN
280	13	Insure MT Small Business Health Insurance	USAmountNNTYPE	InsureMTSmBusHealthInsAmt	Can contain up to 15 non negative digits
290	14	Temp Emergency Lodging Credit (TELC)	USAmountNNTYPE	ELC	Can contain up to 15 non negative digits
300	15	Unlocking State Lands Credit	USAmountNNTYPE	UnlockStateLandsCrd	Can contain up to 15 non negative digits
Type of Credit Recapture					
310	16	Historic Property Preservation Credit Recapture	USAmountNNTYPE	HistoricalBuildingsRecapture	Can contain up to 15 non negative digits
320	17	Film Production Credit Recapture	USAmountNNTYPE	FPCRecapture	Can contain up to 15 non negative digits
330	18	Biodiesel Blending & Storage Credit Recapture	USAmountNNTYPE	BBSCRecapture	Can contain up to 15 non negative digits
340	19	Oilseed Crushing & Biodiesel Credit Recapture	USAmountNNTYPE	OSCRcapture	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Element Name	Rule
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Montana Form CLT-4S Schedule III

Montana S- Corporation Information

Additional Form/Line Requirements

If a Schedule III is included with Montana Form CLT-4S the following rules apply:

- Every partner/shareholder must be included on the Schedule III.
- A K1 must be provided for every partner/shareholder on Schedule III.
- Partner/shareholder name is required.
- Partner/shareholder address, city, state, and zip code fields are required.
- Entity type is required.
- A SSN or FEIN is required if one is available. AppliedFor or Foreign is acceptable.
- If entity type is E-Estate, I-Individual, or T-Trust, then either Resident or Nonresident status must be checked.
- MT Pro Rata Share is required.
- If composite box is marked, then Column E value should be equal to Sch IV, Column H for the same taxpayer.
- If Entity type is C-Corporation in Column B, there may be a value in Column F, but there cannot be a value in Columns E or G.
- If Entity type is F-Foreign C Corporation, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If Entity type is E-Estate, I-Individual, or T-Trust, and the residency code N is checked in column C, there must be a value in columns E, F, or G. There cannot be a value in more than one column. If the box in column E is checked, a zero value in column E is an acceptable value.
- If the residency code R is checked in column C, there may be a value in column F, but there cannot be a value in column E or G.
- If the Composite Income Tax field has a value, Composite Income Tax box should be marked. Composite tax field should not have a value unless corresponding partner/shareholder is included in the Schedule IV. Then this value would come from column H of the Schedule IV for that taxpayer.

Partner Information (Unbounded)

100	1 A	Name of partners	StringType	Name	Maximum length is 60 characters
110	1 A	US Address – Address Line 1	StreetAddressType	USAddress / AddressLine1Txt	AN, Maximum length is 35 characters
120	1 A	US Address – Address Line 2	StreetAddressType	USAddress / AddressLine2Txt	AN, Maximum length is 35 characters
130	1 A	US Address – City	CityType	USAddress / CityNm	AN, Maximum length is 22 characters
140	1 A	US Address – State	StateType	USAddress / StateAbbreviationCd	Enumerations list
					Max length is 2 characters
150	1 A	US Address – ZIP Code	ZIPCodeType	USAddress / ZIPCd	Numeric
160	1 A	Foreign Address – Address Line 1	StreetAddressType	ForeignAddress / AddressLine1Txt	AN, Maximum length is 35 characters
170	1 A	Foreign Address – Address Line 2	StreetAddressType	ForeignAddress / AddressLine2Txt	AN, Maximum length is 35 characters
180	1 A	Foreign Address – City	TextType	ForeignAddress / CityNm	AN, Maximum length is 50 characters
190	1 A	Foreign Address – Province or State	TextType	ForeignAddress / ProvinceOrStateNm	AN, Maximum length is 50 characters
200	1 A	Foreign Address – Country	CountryType	ForeignAddress / CountryCd	Enumerations list
				ForeignAddress / ForeignPostalCd	Max length is 2 characters
210	1 A	Foreign Address – Postal Code	TextType		AN, Maximum length is 50 characters
220	1 B	Entity Type	StringType	EntityType	Enumerations list
					Max length is 3 characters
230	1 B	ID – SSN	SSNType	ID / SSN	Nine digit SSN

Ref #	Line #	Description	Type	Element Name	Rule
240	1 B	ID – FEIN	EINType	ID / FEIN	Nine digit FEIN
	1 B	Reason for missing SSN or FEIN	StringType	ID / MissingSSNEINReason	Enumerations list
250	1 C	Residency – Resident	BooleanType	Residency / Resident	Either TRUE or FALSE required
260	1 C	Residency – Non Resident	BooleanType	Residency / NonResident	Either TRUE or FALSE required
270	1 D	MT Distribution Share	USAmountType	DistribShare	Can contain up to 15 digits
280	1 E	Composite Income Tax Checkbox	BooleanType	CompositeIncomeTaxReturn	Either TRUE or FALSE required
280	1 E	Composite Income Tax	USAmountNNTYPE	CompositeIncomeTax	Can contain up to 15 non negative digits
290	1 F	Partner withholding	USAmountNNTYPE	PartnerWithholding	Can contain up to 15 non negative digits
300	1 G	PT-AGR or PT-STM year	YearType	PTAGRYear	Four digit year
Total of Columns D, E and F					
310		Column D total	USAmountType	ColumnDTotal	Can contain up to 15 digits
320		Column E total	USAmountType	ColumnETotal	Can contain up to 15 digits
330		Column F total	USAmountNNTYPE	ColumnFTotal	Can contain up to 15 non negative digits

Montana Form CLT-4S Schedule IV

Montana S Corporation Composite Income Tax Schedule

Additional Form/Line Requirements

If a Schedule IV is included with Montana Form CLT-4S the following rules apply:

- Each partner/shareholder must be listed on Schedule IV if they made a composite election on Schedule III.
- If entity on Schedule III is a C-Corporation, then partner/shareholder cannot make the composite election.
- If entity on Schedule III is a Resident E-Estate, I-Individual, or T-Trust, then partner/shareholder cannot make the composite election.
- Part II, Column 1 shall be equal to PR1 Line 15.
- Part II Column 2 shall be equal to PR1 Line 21.
- Part II, Column 3 is equal to Column 2 divided by Column 3.
- Part III must be completed for each partner/shareholder making the composite election.
- (Column A) Name is required for each partner/shareholder making a composite tax election.
- (Column B) SSN or FEIN is required if one has been assigned. AppliedFor or Foreign is acceptable.
- (Column C) Partner/shareholder’s share of federal income from entity is required (Schedule III, Column D multiplied by Line 15).
- (Column D) Standard deduction is required (equal to 20% of Schedule IV, column C, not less than 1940 or greater than 4370).
- (Column E) Exemption amount required (2330).
- (Column F) Montana taxable income is required (Schedule IV Column C minus Schedule IV Column D minus Schedule IV Column E).
- (Column G) Tax amount is required (calculated per tax table). A zero value is acceptable.
- (Column H) Composite Tax is required (Schedule IV, Column G times Schedule IV, Part II, Column 3.) A zero value is acceptable.
- If the Composite Income Tax field has a value, Composite Income Tax box should be marked. Composite tax field should not have a value unless corresponding partner/shareholder is included in the Schedule IV. Then this value would come from column H of the Schedule IV for that taxpayer.

Part I

100		Number of participating partners	IntegerNNTYPE	PartI / NumParticipatingPartners	Enter as a positive value
Part II Composite Tax Ratio					
110	a1	Business in MT – Enter Line 15 of PR-1	USAmountType	PartII / AmountFromFedIncAllSources	Can contain up to 15 digits
120	a2	Business in MT – Enter Line 21 of PR-1	USAmountType	PartII / AmountMontanaSourceIncome	Can contain up to 15 digits
130	a4	Business in MT – Col 2 divided by Col 1	LargeRatioType	PartII / DivCol2ByCol1	Round to 6 decimal places
Part III (Unbounded)					
140	1 A	Name of partner	StringType	Shareholder / Name	Maximum length is 60 characters

Ref #	Line #	Description	Type	Element Name	Rule
150	1 B	ID – SSN	SSNType	Shareholder / ID / SSN	Nine digit SSN
160	1 B	ID – FEIN	EINType	Shareholder / ID / FEIN	Nine digit FEIN
	1 B	Reason for missing SSN or FEIN	StringType	Shareholder / ID / MissingSSNEINReason	Enumerations list
170	1 C	Partners share of federal income from entity	USAmountType	Shareholder / FederalIncome	Can contain up to 15 digits
180	1 D	Standard deduction	USAmountType	Shareholder / StandardDeduction	Can contain up to 15 digits
190	1 E	Exemption	USAmountType	Shareholder / Exemption	Can contain up to 15 digits
200	1 F	Montana taxable Income	USAmountType	Shareholder / MTTaxableIncome	Can contain up to 15 digits
210	1 G	Tax from table	USAmountType	Shareholder / TaxFromTable	Can contain up to 15 digits
220	1 H	Montana composite income tax	USAmountType	Shareholder / MTCompositelIncomeTax	Can contain up to 15 digits
230		Total composite income tax liability	USAmountNNTYPE	MTCompositelIncomeTaxTotal	Can contain up to 15 non negative digits

Montana Form CLT-4S Schedule VI

Reporting of Special Transactions

100	1	S-Corporation filed a federal Form 8918	BooleanType	FiledFedForm8918	Either TRUE or FALSE required
110	2	S-Corporation filed a federal Form 8824	BooleanType	FiledFedForm8824	Either TRUE or FALSE required
120	3	S-Corporation filed a federal Form 8865	BooleanType	FiledFedForm8865	Either TRUE or FALSE required
130	4	S-Corporation filed a federal Form 8886	BooleanType	FiledFedForm8886	Either TRUE or FALSE required
140	5	S-Corporation filed a federal Form 8023	BooleanType	FiledFedForm8023	Either TRUE or FALSE required
150	6	S-Corporation made payment to related parties	BooleanType	MadePaymentsGT100Grand	Either TRUE or FALSE required
160	6	Name of related party	StringType	Name	Maximum length is 60 characters
170	6	FEIN of related party	EINType	FEIN	Nine digit FEIN
180	6	Amount of payment	USAmountType	PaymentAmt	Can contain up to 15 digits

Alternative Energy Production Credit (AEPC)

100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
Part I – Qualifications					
130	1	Made at least \$5000 investment	BooleanType	MadeLargeInvestment	Either TRUE or FALSE required
140	2	Have taxes due caused by 1 of the following	BooleanType	TaxesDueByOneOfFollowing	Either TRUE or FALSE required
150	2	Manufacturing plants produced alt energy	BooleanType	ManufacturingInMT	Either TRUE or FALSE required
160	2	New or expanded business facility	BooleanType	NewBusiness	Either TRUE or FALSE required
170	2	Alt energy equip claimed was made	BooleanType	AlternativeEnergyEquipMade	Either TRUE or FALSE required
Part II – Credit Calculation					
180		Provide location of alt energy assets	String50Type	AltEnergyAssetLocation	Maximum length is 50 characters
190	3	Eligible alternative energy equip. investment	USAmountType	AltEnergyEquipAmt	Can contain up to 15 digits
200	4	Amount of grants received	USAmountNNTYPE	GrantsReceived	Can contain up to 15 non negative digits
210	5	Subtract Line 3 from Line 4	USAmountType	EquipAmtMinusGrantsReceived	Can contain up to 15 digits
220	6	Multiply Line 5 by 35% (.35)	USAmountType	PercentAmountAbove	Can contain up to 15 digits
230	7	Remaining credit carry forward amounts	USAmountType	RemainingAlternativeCredit	Can contain up to 15 digits
240	8	Total Alternative Energy Production Credit	USAmountType	TotalAlternativeCredit	Can contain up to 15 digits
Part III – Credit Calculation					
250		Business name of Partnership or S-Corp	String50Type	BusinessName	Maximum length is 50 characters

Ref #	Line #	Description	Type	Element Name	Rule
260		FEIN	EINType	FederalEmployerNumber	Maximum length of 9 digits
270	9	Your portion of Alt energy prod credit	USAmountNNTYPE	MTPortionOfCredit	Can contain up to 15 non-negative digits
280	10	Remaining credit Carryforward from prev yrs	USAmountType	CreditCarriedForward	Can contain up to 15 digits
290	11	Total Alternative Energy Production Credit	USAmountType	TotalCreditBeforeLimitation	Can contain up to 15 digits
Part IV					
300	12	Net income from alt energy equipment	USAmountType	NetIncomeAlternativeEnergy	Can contain up to 15 digits
310	13	Montana taxable income	USAmountType	MTTaxableIncome	Can contain up to 15 digits
320	14	Divide Line 12 by Line 13	RatioType	NetIncomeDivideTaxableIncome	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
330	15	Total tax as shown on return	USAmountType	TotalTaxOnReturn	Can contain up to 15 digits
340	16	Maximum alt energy production credit	USAmountType	MaxAlternativeEnergyCredit	Can contain up to 15 digits
350	17	Alternative Energy Production Credit	USAmountType	AlternativeEnergyProdCredit	Can contain up to 15 digits
Income Allocation Schedule					
360	18a	Business property Total Factors	USAmountType	PropAllocSchedule / TotalFactors	Can contain up to 15 digits
370	18b	Business property Montana Factors	USAmountType	PropAllocSchedule / MTFactors	Can contain up to 15 digits
380	18c	Business property Factor	RatioType	PropAllocSchedule / Factor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
390	19a	Business payroll Total Factors	USAmountType	PayrollAllocSchedule / TotalFactors	Can contain up to 15 digits
400	19b	Business payroll Montana Factors	USAmountType	PayrollAllocSchedule / MTFactors	Can contain up to 15 digits
410	19c	Business payroll Factor	RatioType	PayrollAllocSchedule / Factor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
420	20a	Business sales Total Factors	USAmountType	SalesAllocSchedule / TotalFactors	Can contain up to 15 digits
430	20b	Business sales Montana Factors	USAmountType	SalesAllocSchedule / MTFactors	Can contain up to 15 digits
440	20c	Business sales Factor	RatioType	SalesAllocSchedule / Factor	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
450	21	Sum of Line 18, 19 and 20	LargeRatioType	FactorSum	22 total digits, 12 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
460	22	Divide Line 23 by Line 22	RatioType	FactorAvg	6 total digits, 5 fractional digits Round to at least 4 decimal places But not more than 6 decimal places
470	23	Net Income from business	USAmountType	NetIncome	Can contain up to 15 digits
480	24	Net income attributed to AEP equipment	USAmountType	AllocEnergyProdIncome	Can contain up to 15 digits

Alternative Fuel Credit (AFCR)

100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
150		Portion of Alternative fuel credit	USAmountNNTYPE	PortionCredit	Can contain up to 15 non-negative digits
160		Year of vehicle converted	YearType	VehicleYear	Four digit year

Ref #	Line #	Description	Type	Element Name	Rule
170		Make of vehicle converted	StringType	VehicleMake	Maximum length is 35 characters
180		Date conversion was completed	DateType	DateConversion	Format YYYY-MM-DD
190		Alternative fuel type	StringType	AltFuelType	Maximum length is 25 characters
200		Gross vehicle weight	IntergerPosType	GrossVehicleWeight	Must be a positive number
210	1	Equipment & labor cost of conversion	USAmountType	ConversionCost	Can contain up to 15 digits
220	2	Cost of conversion multiplied by .5	USAmountType	HalfOfTheConversionCost	Can contain up to 15 digits
230	3	Credit amount based on vehicle weight	USAmountNNTYPE	VehicleWeightCredit	Can contain up to 15 non negative digits
240	4	Allowable alternative fuel credit for this vehicle	USAmountType	AllowableAltFuelCredit	Can contain up to 15 digits
250	5	Total of all Form AFCR's – Total Credit	USAmountType	TotalAltFuelCredit	Can contain up to 15 digits

Biodiesel Blending and Storage Credit (BBSC)

100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
150		Portion of the biodiesel blending and storage credit	USAmountNNTYPE	PortionCredit	Can contain up to 15 non-negative digits
Part I – Biodiesel Blending and Storage Credit					
160		Date began blending biodiesel for sale	DateType	BioBlendingDate	Format YYYY-MM-DD
170	1	Blend with petroleum diesel for sale during year	BooleanType	EquipBlendPetrolDiesel	Either TRUE or FALSE required
180	2	Is equipment was to blend primarily in Montana	BooleanType	BioFromFeedStock	Either TRUE or FALSE required
190	3	Is biodiesel made from Montana feedstock	BooleanType	DistEquipCost	Either TRUE or FALSE required
Part II – Credit Computation					
200	1	Cost of storage & blending equip (distributor)	USAmountType	DistEquipCost	Can contain up to 15 digits
210	2	Multiply distributor costs (Line 1) by .15	USAmountType	DistributorCredit	Can contain up to 15 digits Maximum value is 52500
220	3	Cost of storage & blending equip (outlet)	USAmountType	OutletEquipCost	Can contain up to 15 digits
230	4	Multiply outlet costs (Line 3) by .15	USAmountType	OwnFuelOutlet	Can contain up to 15 digits Maximum value is 7500
240	5	Total credit carried forward from previous years	USAmountType	CarryForwardCredit	Can contain up to 15 digits
250	6	Biodiesel Blending and Storage Credit	USAmountType	BioBlendCredit	Can contain up to 15 digits

College Contribution Credit (CC)

100		Taxpayer name as it appears on tax return	String64Type	Filer / Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Filer / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Filer / FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Your share of College Contribution Credit	USAmountNNTYPE	PassThroughCredit / PortionCredit	Can contain up to 15 non-negative digits
160		List of Colleges or Universities (Unbound)	StringType	CollegeOrUniversityName	Maximum length is 500 characters
170	1	Total amount of contribution	USAmountType	SumOfAllContributions	Can contain up to 15 digits
180	2	College Contribution Credit	USAmountType	CCCredit	Can contain up to 15 digits Maximum value is 500

Ref # Line # Description

Type
Element Name
Dependent Care Assistance Credits (DCAC)

Rule

100		Taxpayer name as it appears on tax return	String64Type	Filer / Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Filer / ID / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Filer / ID / FEIN	Nine digit FEIN
Part I – Partners in a Partnership or Shareholders of an S Corporation					
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Portion of Dependent Care Credit	USAmountType	PassThroughCredit / PortionCredit	Can contain up to 15 digits
Part II – Dependent Care Assistance Credit					
160	Line 1	Amount of assistance furnished to employees	USAmountType	TotDepCareAssistance	Can contain up to 15 digits
170	Line 2	Total number of employees	IntergerPosType	TotalNoEmployees	Must be a positive number
180	Line 3	Assistance divided by employees	USAmountType	AssistanceByEmployeeCount	Can contain up to 15 digits Maximum value is 6300
190	Line 4	Multiply Line 3 by .25	USAmountType	PrevAmountTimesPercent	Can contain up to 15 digits Maximum value is 1575
200	Line 5	Dependent Care Assistance Credit	USAmountType	DependentCareAstCredit	Can contain up to 15 digits
Part III – Dependent Care Information and Referral Services Credit					
210	Line 1	Amount paid providing info & referral services	USAmountType	TotalAmtReferralService	Can contain up to 15 digits
220	Line 2	Dependent care referral credit	USAmountType	DependentCareRefCredit	Can contain up to 15 digits
Part IV – Combined Credits					
230		Combined dependent care assistance credit	USAmountType	CombinedDCAC	Can contain up to 15 digits

**Montana Form FPC
(DELETED FOR TY2015)**

Film Production Credit

100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	ID/SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	ID/FEIN	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	PercentOwnership	Optional	6 total digits, 5 fractional digits
160		Film certificate number	StringType	FilmCertificateNumber	Optional	Maximum length is 15 characters
Employment Production Credit						
170	Line 1	Employment production credit	USAmountType	EmployProductionCredit	Optional	Can contain up to 15 digits
180		Election choice – Carryover Credit	BooleanType	RefundableCarryoverCredit	Optional	Either TRUE or FALSE required
190		Election choice – Refundable Credit	BooleanType	RefundableCredit	Optional	Either TRUE or FALSE required
Qualified Expenditures Credit						
200	Line 2	Qualified expenditures credit	USAmountType	QualifiedExpenditureCredit	Optional	Can contain up to 15 digits
210	Line 2	Qualified Certification Name	StringType	QualifiedCertificationName	Optional	Maximum length is 16 characters
220	Line 2	Date of Certification Statement	DateType	CertificationDate	Optional	Format YYYY-MM-DD
230	Line 2	Name of title of corporate officer	String50Type	CertificationNameTitle	Optional	Maximum length is 50 characters
Total Film Production Credit						
240	Line 3	Total film production credit	USAmountType	FilmProductionCredit	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Element Name	Rule
Montana Form FPC, Schedule I					
(DELETED FOR TY2015)					
Employment Production Credit					
100		Taxpayer ID – SSN	SSNType	SSN	Optional – Nine digit SSN
110		Taxpayer ID – FEIN	EINType	FEIN	Optional – Nine digit FEIN
120	Line 1	Total amount paid to Montana residents	USAmountType	AggregateAmountCompensation	Optional – Can contain up to 15 digits
Montana Residents who are participating cast members (Unbounded)					
130	Line 2a	Name of cast member	String20Type	Name	Optional – Maximum length is 20 characters
140	Line 2b	SSN of cast member	SSNType	SSN	Optional – Nine digit SSN
150	Line 2c	Declaration of Residency on file	BooleanType	IsMTResident	Optional – Either TRUE or FALSE required
160	Line 2d	Total amount paid to cast member	USAmountType	CompensationPaid	Optional – Can contain up to 15 digits
170	Line 2e	Enter first \$50,000 of compensation	USAmountType	IndividualProductionCredit	Optional – Can contain up to 15 digits Maximum value is 50000
180	Line 18	Total of all cast members credit	USAmountType	TotalIndProductionCredit	Optional – Can contain up to 15 digits
190	Line 19	Employment production credit	USAmountType	EmploymentProductionCredit	Optional – Can contain up to 15 digits

Montana Form FPC, Schedule II					
(DELETED FOR TY2015)					
Qualified Expenditures Credit					
100		Taxpayer ID – SSN	SSNType	SSN	Optional – Nine digit SSN
110		Taxpayer ID – FEIN	EINType	FEIN	Optional – Nine digit FEIN
120	Line 1	Total expenditures at end of principal photo	USAmountType	AmtPreviouslyReported	Optional – Can contain up to 15 digits
Qualified expenditures detail information (Unbounded)					
130	Line 2a	Name of Business or Individual	String50Type	BusinessOrIndividualName	Optional – Maximum length is 50 characters
140	Line 2b	Description of qualified expenditure	ShortDescriptionType	ExpenditureDescription	Optional – Maximum length is 20 characters
150	Line 2c	Date of qualified expenditures	DateType	ExpenditureDate	Optional – Format YYYY-MM-DD
160	Line 2d	Total amount of qualified expenditure	USAmountType	ExpenditureAmount	Optional – Can contain up to 15 digits
170	Line 22	Total of all qualified expenditures	USAmountType	TotExpenditures	Optional – Can contain up to 15 digits
180	Line 23	Qualified expenditures credit	USAmountType	QualifiedExpenditureCredit	Optional – Can contain up to 15 digits

Health Insurance for Uninsured Montanans Credit (Form HI)					
100		Taxpayer name as it appears on tax return	String64Type	Filer / Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Filer / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Filer / FEIN	Nine digit FEIN
Part I – Pass-through entity information					
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length of 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Share of health insurance for uninsured MT	USAmountNNTYPE	PassThroughCredit / PortionCredit	Can contain up to 15 non-negative digits
Part II – Qualifications					
160	1	Been in business for at least 12 months	BooleanType	InBusinessFor12Months	Either TRUE or FALSE required
170	2	Employ between 2 to 20 at least 20 hrs a week	BooleanType	EmployLT20Employees	Either TRUE or FALSE required
180	3	Pay at least 50% of insurance premium	BooleanType	Pay50PercentInsPremiums	Either TRUE or FALSE required

Ref #	Line #	Description	Type	Element Name	Rule
190	4	36 months or less since first claimed credit	BooleanType	Been36MonthsClaimedCredit	Either TRUE or FALSE required
Part III – Credit Computations (Limited to 10 employees)					
200		Employee	StringType	CreditCompDetail / EmployeeName	Maximum length is 35 characters
210	a	Employee's monthly premium	USAmountType	CreditCompDetail / MonthlyPremiumAmt	Can contain up to 15 digits
220	b	Percent of premium paid by employer	RatioType	CreditCompDetail / PercentPremiumPaid	6 total digits, 5 fractional digits Round up to 4 decimal places
230	d	Multiply column B by column C	USAmountType	CreditCompDetail / CreditPerPremium	Can contain up to 15 digits
240	e	Number of months each employee is insured	IntergerType	CreditCompDetail / NumMntsInsured	Enter as a positive value
250	f	Multiply column A by column E	USAmountType	CreditCompDetail / MulPremiumByMonthsInsured	Can contain up to 15 digits
260	g	Multiply column D by column E	USAmountType	CreditCompDetail / MulCrdPerPremiumByMonthsIns	Can contain up to 15 digits
270		Total column F	USAmountType	TotalPremiumPerMonthsIns	Can contain up to 15 digits
280		Total Column G	USAmountType	TotalCrdPerMonthsIns	Can contain up to 15 digits
290	1	Multiply column F by .50	USAmountType	HalfOfSumTotAnnualPremiums	Can contain up to 15 digits
300	2	Total of column G	USAmountType	SumTotAnnualCredits	Can contain up to 15 digits
310	3	Health ins for uninsured Montanans credit	USAmountType	HICredit	Can contain up to 15 digits

Infrastructure User Fee Credit (Form IUFC)

100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	IDType / FEIN	Nine digit FEIN
Part I – Credit Computation – Individuals and Pass-Through Entities Only					
200	1	Current year's infrastructure user fee credit	USAmountNNTYPE	CurrYrIUFC	Can contain up to 15 non-negative numbers
210	2	Pass-through portion	USAmountNNTYPE	PartOrSharePortion	Can contain up to 15 non-negative digits
220	2	Business Name or Pass-Through Entity	String50Type	PassThruBusinessName	Maximum length is 64 characters
230	2	Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
240	3	Individuals: credit carryforward/carryback	USAmountNNTYPE	IndCrryFwdBack	Can contain up to 15 non-negative digits
250	4	Total available infrastructure user fee credit	USAmountNNTYPE	TotalAvailIUFC	Can contain up to 15 non-negative digits
Part II – Credit Computation – C Corporations Only					
300	1	Entity Name	String64Type	EntityName	Maximum length is 64 characters
310	2	Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
320	3	Current year infrastructure user fee credit	USAmountNNTYPE	CurrYearIUFC	Can contain up to 15 non-negative digits
330	4	Credit carryforward/carryback	USAmountNNTYPE	CorpCredCrryFwdBack	Can contain up to 15 non-negative digits
340	5	Total available infrastructure user fee credit	USAmountNNTYPE	CorpTotAvailIUFC	Can contain up to 15 non-negative digits
350	6	Montana tax liability	USAmountNNTYPE	CoorpMTTaxLiab	Can contain up to 15 non-negative digits
360	7	Allowable separate entity credit	USAmountNNTYPE	CorpAllowSepEntityCred	Can contain up to 15 non-negative digits
370	8	Allowable infrastructure user fee credit	USAmountNNTYPE	AllowableIUFC	Can contain up to 15 non-negative digits

Mineral and Coal Exploration Incentive Credit (Form MINECRED)

100		Name of mining operation	String50Type	Name	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Nine digit FEIN
Part I – Partners in a Partnership or Shareholders of an S Corporation					
130		Business Name of Partnership or S Corp	String50Type	CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Nine digit FEIN
150		Portion of the mineral and coal credit	USAmountNNTYPE	PortionCredit	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	Element Name	Rule
Part II – Mineral and Coal Exploration Incentive Credit Calculation					
200	1	Name of mining operation	String50Type	CertExpenditures	Maximum length is 50 characters
210	2	Certified expenditures	USAmountNNTYPE	IncentiveCredit	Can contain up to 15 non-negative digits
220	3	Current year incentive credit	USAmountNNTYPE	CarryFwdCred	Can contain up to 15 non-negative digits
230	4	Prior year carryforward credit	USAmountNNTYPE	MineOpName	Can contain up to 15 non-negative digits
240	5	Total current and prior year	USAmountNNTYPE	TotalCredCalc	Can contain up to 15 non-negative digits
Part III – \$20 Million Credit Limitation – Sole Proprietorships and C Corporations Only					
300	1	Credit previously taken	USAmountNNTYPE	PrevCredit	Can contain up to 15 non-negative digits
310	2	Subtract line 1 from \$20,000,000	USAmountNNTYPE	SubtractPrevCred	Can contain up to 15 non-negative digits
320	3	Amount from Part II, Line 4	USAmountNNTYPE	TotalCarryFwdCred	Can contain up to 15 non-negative digits
330	4	Subtract line 3 from line 2	USAmountNNTYPE	PrevCredMinusCryFwdCred	Can contain up to 15 non-negative digits
340	5	Amount from Part II, line 3	USAmountNNTYPE	CurrentIncentCredit	Can contain up to 15 non-negative digits
350	6	Max amount of credit earned in future years	USAmountNNTYPE	MaxCredit	Can contain up to 15 non-negative digits
360	7	Lesser of line 4 or line 5	USAmountNNTYPE	LesserCreditAmt	Can contain up to 15 non-negative digits
370	8	Total lines 3 and 7	USAmountNNTYPE	TotCarryFwdAndLesserCred	Can contain up to 15 non-negative digits
Part IV – Calculation of Allowable Credit					
410	1	Portion of credit	USAmountNNTYPE	PortionOfCredit	Can contain up to 15 non-negative digits
420	2	Montana tax liability	USAmountNNTYPE	MTTaxLiability	Can contain up to 15 non-negative digits
430	3	Multiply by 50%	USAmountNNTYPE	MultiplyMTTaxLiability	Can contain up to 15 non-negative digits
440	4	Allowable credit	USAmountNNTYPE	AllowableIncentiveCredit	Can contain up to 15 non-negative digits
Part V – Carryover Calculation for Entities with More Than One Distinct Mining Operation					
500	2	Total Part III	USAmountNNTYPE	TotalPartIII	Can contain up to 15 non-negative digits
510	3	Part IV Credit	USAmountNNTYPE	PartIVCredit	Can contain up to 15 non-negative digits
520	4	Divide Part III by Part IV	LargeRatioType	DivPartIIByPartIV	22 total digits, 12 fractional digits Round up to 4 decimal places
530	5	Total lines 3 and 7	USAmountNNTYPE	IncentCredAllowed	Can contain up to 15 non-negative digits
540	6	Current year allowable credit	USAmountNNTYPE	CurrYearAllowCred	Can contain up to 15 non-negative digits
550	7	Amount from Part III, Line 7	USAmountNNTYPE	LesserCurrYearAndQual	Can contain up to 15 non-negative digits
560	8	Difference between line 6 and line 7	USAmountNNTYPE	SubCredAllowAndCurrYearAllow	Can contain up to 15 non-negative digits
570	9	Amount from Part II, line 4	USAmountNNTYPE	PriorYearCarryFwd	Can contain up to 15 non-negative digits
580	10	Amount to carry forward to subsequent years	USAmountNNTYPE	CarryFwdSubseqYrs	Can contain up to 15 non-negative digits
Part VI – Mineral and Coal Exploration Incentive Credit Calculation					
600	1	Name of mining operation	StringType	PartnerSCorpMineOpName	Maximum length is 60 characters
610	2	Certified expenditures	USAmountNNTYPE	MineCertExpend	Can contain up to 15 non-negative digits
620	3	50% of line 2	USAmountNNTYPE	MultiplyMineCertCred	Can contain up to 15 non-negative digits
630	4	Previously claimed credit	USAmountNNTYPE	CredPrevClaimed	Can contain up to 15 non-negative digits
640	5	Total lines 3 and 4	USAmountNNTYPE	MultAndPrev	Can contain up to 15 non-negative digits
650	6	Maximum credit	USAmountNNTYPE	MaxCredit	\$20,000,000.00
660	7	Allowable current year incentive credit	USAmountNNTYPE	AllowedIncentCredThisYr	Can contain up to 15 non-negative digits

Ref #	Line #	Description	Type	Element Name	Rule
Oilseed Crushing & Biodiesel/Biolubricant Production Facilities Credit (Form OSC)					
(DELETED FOR TY2015)					

100		Taxpayer name as it appears on tax return	String64Type		Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType		Nine digit SSN
120		Taxpayer ID – FEIN	EINType		Nine digit FEIN
Part I – Partners in a Partnership or Shareholder in a S-Corporation					
130		Pass-through credit entity name	String50Type		Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType		Nine digit FEIN
150		Portion of OSC	USAmountNNTYPE		Can contain up to 15 non-negative digits
Part II – Oilseed Crushing Facility Credit					
160		Date crushing oilseed began	DateType		Format YYYY-MM-DD
170	1	Is equipment located in Montana	BooleanType		Either TRUE or FALSE required
180	2	Manufacture products from oilseed during year	BooleanType		Either TRUE or FALSE required
Property Purchased that Qualifies for Credit (Limited to 3 properties)					
190	3	Date Purchased	DateType		Format YYYY-MM-DD
200	3	Description of Property	StringType		Maximum length is 60 characters
210	3	Cost of Property	USAmountType		Can contain up to 15 digits
220	4	Total of Lines 3a through 3c	USAmountType		Can contain up to 15 digits
230	5	Oilseed crushing facility credit	USAmountType		Can contain up to 15 digits
					Maximum value is 500000
Part III – Biodiesel/Biolubricant Production facility Credit					
240		Date started biodiesel/biolubricant production	DateType		Format YYYY-MM-DD
250	6	Cost of constructing facility in Montana	USAmountType		Can contain up to 15 digits
260	7	Cost of equipment to operate in Montana	USAmountType		Can contain up to 15 digits
270	8	Total costs	USAmountType		Can contain up to 15 digits
280	9	Biodiesel/Biolubricant Prod Facilities Credit	USAmountType		Can contain up to 15 digits
Part IV – Combined Oilseed Crushing and biodiesel/Biolubricant Facilities Credit					
290	10	Amount of credit being carried forward	USAmountType		Can contain up to 15 digits
300	11	Combined credit	USAmountType		Can contain up to 15 digits

Recycle Credit/Deduction (Form RCYL)

100		Taxpayer name as it appears on tax return	String50Type	Name	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	IDType / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	IDType / FEIN	Nine digit FEIN
130		Pass-through credit entity name	String50Type	PassThroughCredit / CorpName	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	PassThroughCredit / FEIN	Nine digit FEIN
150		Pass-through credit entity portion	USAmountNNTYPE	PassThroughCredit / PortionCredit	Can contain up to 15 non-negative digits
Part I – Qualifications					
160	1	Was equipment purchased this year	BooleanType	PurchasedThisYear	Either TRUE or FALSE required
170	2	Was equipment located/operating in MT	BooleanType	InMTOOnLastDayOfYear	Either TRUE or FALSE required
180	3	Is equipment used to produce energy	BooleanType	UsedProduceEnergy	Either TRUE or FALSE required
190	4 A	Is equipment used to collect reclaimed material	BooleanType	UsedForCollections	Either TRUE or FALSE required
200	4 B	Is equipment used to make finished products	BooleanType	UsedForManufacturing	Either TRUE or FALSE required
210	4 C	Is equipment used to treat soils	BooleanType	UsedToTreatSoils	Either TRUE or FALSE required
Part II – For equipment used in Montana					

Ref #	Line #	Description	Type	Element Name	Rule
220	1	Description and use of equipment	String255Type	EquipTypePurposeMTOnly	Maximum length is 255 characters
230	2	Equipments date of purpose	DateType	EquipDatePurchaseMTOnly	Format YYYY-MM-DD
240	3	Cost of equipment	USAmountType	EquipCostMTOnly	Can contain up to 15 digits Maximum value is 1000000
250	4	Computation of credit first \$250,000	USAmountType	ComputationOfCreditMTOnly / First250	Can contain up to 15 digits Maximum value is 62500
260	4	Computation of credit next \$250,000	USAmountType	ComputationOfCreditMTOnly / Next250	Can contain up to 15 digits Maximum value is 37500
270	4	Computation of credit next \$500,000	USAmountType	ComputationOfCreditMTOnly / Next500	Can contain up to 15 digits Maximum value is 25000
280	4	Computation of credit Total Credit	USAmountType	MTTotalCredit	Can contain up to 15 digits
Part III – For qualified specialized mobile equipment used in and out of Montana					
290	1	Description and use of equipment	String255Type	EquipTypePurposeAllStates	Maximum length is 255 characters
300	2	Equipment date of purchase	DateType	EquipDateOfPurchaseAllStates	Format YYYY-MM-DD
310	3	Cost of equipment	USAmountType	EquipCostAllStates	Can contain up to 15 digits Maximum value is 1000000
320	4	Number of days used in Montana	IntergerType	NumDaysUsedInMT	Enter as a positive value
330	5	Total days used for the year	IntergerType	TotDaysUseDuringYear	Enter as a positive value
340	6	Divide Line 4by amount on Line 5	RatioType	PercentageUsedInMT	6 total digits, 5 fractional Round up to 4 decimal places
350	7	Computation of credit first \$250,000	USAmountType	ComputationOfCredAllStates / First250	Can contain up to 15 digits Maximum value is 62500
360	7	Computation of credit next \$250,000	USAmountType	ComputationOfCredAllStates / Next250	Can contain up to 15 digits Maximum value is 37500
370	7	Computation of credit next \$500,000	USAmountType	ComputationOfCreditAllStates / Next500	Can contain up to 15 digits Maximum value is 25000
380	7	Computation of credit Total Credit	USAmountType	ComputationOfCreditAllStates / AllStatesTotalCredit	Can contain up to 15 digits
390	8	Total credit available	USAmountType	TotCreditAvailable	Can contain up to 15 digits
Part IV – Deduction for purchase of recycled material					
400	1	Type of recycled material purchased	String255Type	RcylMaterialPurchased	Maximum length is 255 characters
410	2	Cost of recycled material	USAmountType	CostRcylMaterial	Can contain up to 15 digits
420	3	Additional deduction – Multiply cost by .10	USAmountType	AdditionalDeduction	Can contain up to 15 digits

Temporary Emergency Lodging Credit (Form TELC)

100		Taxpayer name as it appears on tax return	String64Type	Name	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	ID / SSN	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	ID / FEIN	Nine digit FEIN
130		Public accommodation license number	String10Type	PublicAccommodationLicenseNbr	Maximum length is 10 characters
140		Pass-through credit entity name	String50Type	PassThroughInfo / CorpName	Maximum length is 50 characters
150		Pass-through credit entity FEIN	EINType	PassThroughInfo / FEIN	Nine digit FEIN
160		Pass-through credit entity portion	USAmountNNTType	PassThroughInfo / PortionCredit	Can contain up to 15 non-negative digits
Table for each Individual Referred for Lodging in Montana (Unbounded)					
170	1 A	Name or organization referring individuals	StringType	NameCharOrganRefind	Maximum length is 35 characters
180	1 B	Dates of lodging	DateType	DateOfLodging	Format YYYY-MM-DD
190	1 C	Number of rooms provided	USAmountPosType	AllowableCreditPerNight	Can contain up to 15 positive digits
200	1 D	Number of nights of lodging	IntegerType	NumberNightsLoding	Maximum length is 5 characters

Ref #	Line #	Description	Type	Element Name	Rule
210	1 F	Multiply Columns C, D and E	USAmountPosType	CrPerNightTimesNights	Can contain up to 15 positive digits
220	11	Amount of credit	USAmountType	TotalLodgingCredit	Can contain up to 15 digits

Montana Schedule K-1 (Unbounded)

100		Tax year beginning	DateType	BeginDate	YYYY-MM-DD
110		Tax year ending	DateType	EndDate	YYYY-MM-DD
Part I – Pass-Through Entity Information					
120		Form CLT-4S checkbox	BooleanType	Part1 / FormCLT4S	Either TRUE or FALSE required
130		Form PR-1 checkbox	BooleanType	Part1 / FormPR1	Either TRUE or FALSE required
140		Amended Schedule K-1 checkbox	BooleanType	Part1 / AmendedK1	Either TRUE or FALSE required
150		Final Schedule K-1 checkbox	BooleanType	Part1 / FinalK1	Either TRUE or FALSE required
160		Entity's name	StringType	Part1 / EntityName	
170		Entity's FEIN	EINType	Part1 / EntityFEIN	Nine digit FEIN
180		US Address – Address Line 1	StreetAddressType	Part1 / USAddress / AddressLine1Txt	AN, Maximum length is 35 characters
190		US Address – Address Line 2	StreetAddressType	Part1 / USAddress / AddressLine2Txt	AN, Maximum length is 35 characters
200		US Address – City	CityType	Part1 / USAddress / CityNm	AN, Maximum length is 22 characters
210		US Address – State	StateType	Part1 / USAddress / StateAbbreviationCd	Enumerations list, Max length is 2 characters
220		US Address – ZIP Code	ZIPCodeType	Part1 / USAddress / ZIPCd	Numeric
230		US Address – In care of name	String50Type	Part1 / USAddress / InCareOfNm	Maximum length is 50 characters
240		Foreign Address – Address Line 1	StreetAddressType	Part1 / ForeignAddress / AddressLine1Txt	AN, Maximum length is 35 characters
250		Foreign Address – Address Line 2	StreetAddressType	Part1 / ForeignAddress / AddressLine2Txt	AN, Maximum length is 35 characters
260		Foreign Address – City	TextType	Part1 / ForeignAddress / CityNm	AN, Maximum length is 50 characters
270		Foreign Address – Province or State	TextType	Part1 / ForeignAddress / ProvinceOrStateNm	AN, Maximum length is 50 characters
280		Foreign Address – Country	CountryType	Part1 / ForeignAddress / CountryCd	Enumerations list, Max length is 2 characters
290		Foreign Address – Postal Code	TextType	Part1 / ForeignAddress / ForeignPostalCd	AN, Maximum length is 50 characters
300		Foreign Address – In care of name	String50Type	Part1 / ForeignAddress / InCareOfNm	Maximum length is 50 characters
Part 2 – Partner Information					
310		Name	StringType	Part2 / Name	
320		Partners ID – FEIN	EINType	Part2 / PartnersID / FEIN	Nine digit FEIN
330		Partners ID – SSN	SSNType	Part2 / PartnersID / SSN	Nine digit SSN
		Reason for missing SSN or FEIN	StringType	Part2 / PartnersID / MissingSSNEINReason	Enumerations list
340		US Address – Address Line 1	StreetAddressType	Part2 / USAddress / AddressLine1Txt	AN, Maximum length is 35 characters
350		US Address – Address Line 2	StreetAddressType	Part2 / USAddress / AddressLine2Txt	AN, Maximum length is 35 characters
360		US Address – City	CityType	Part2 / USAddress / CityNm	AN, Maximum length is 22 characters
370		US Address – State	StateType	Part2 / USAddress / StateAbbreviationCd	Enumerations list, Max length is 2 characters
380		US Address – ZIP Code	ZIPCodeType	Part2 / USAddress / ZIPCode	Numeric
390		US Address – In care of name	String50Type	Part2 / USAddress / InCareOfNm	Maximum length is 50 characters
400		Foreign Address – Address Line 1	StreetAddressType	Part2 / ForeignAddress / AddressLine1Txt	AN, Maximum length is 35 characters
410		Foreign Address – Address Line 2	StreetAddressType	Part2 / ForeignAddress / AddressLine2Txt	AN, Maximum length is 35 characters
420		Foreign Address – City	TextType	Part2 / ForeignAddress / CityNm	AN, Maximum length is 50 characters
430		Foreign Address – Province or State	TextType	Part2 / ForeignAddress / ProvinceOrStateNm	AN, Maximum length is 50 characters
450		Foreign Address – Country	CountryType	Part2 / ForeignAddress / CountryCd	Enumerations list, Max length is 2 characters
460		Foreign Address – Postal Code	TextType	Part2 / ForeignAddress / ForeignPostalCd	AN, Maximum length is 50 characters
470		Foreign Address – In care of name	String50Type	Part2 / ForeignAddress / InCareOfNm	Maximum length is 50 characters
480		Resident checkbox	BooleanType	Part2 / Resident	Either TRUE or FALSE required

Ref #	Line #	Description	Type	Element Name	Rule
490		Nonresident checkbox	BooleanType	Part2 / NonResident	Either TRUE or FALSE required
491		Included in a composite income tax return	BooleanType	Part2 / InclInCompositeRtn	Either TRUE or FALSE required
Part 3 – All Partners Distributive Share of Montana Additions and Deductions					
Montana additions to income					
500	A1	Federal tax-exempt interest and dividends	USAmountType	Part3 / FederalTaxExemptInterest	Can contain up to 15 digits
510	A2	Taxes based on income or profits	USAmountType	Part3 / TaxesBasedOnIncome	Can contain up to 15 digits
520	A3	Other additions – List types	StringType	Part3 / OtherAdditionsType	
530	A3	Other additions amount	USAmountType	Part3 / OtherAdditionsAmt	Can contain up to 15 digits
Montana deductions from income					
540	B1	Interest on US government obligations	USAmountType	Part3 / InterestFromTreasury	Can contain up to 15 digits
550	B2	Deduction for purchasing recycled material	USAmountType	Part3 / DeductionForRecycled	Can contain up to 15 digits
560	B3	Other deductions – List types	StringType	Part3 / OtherDeductionsType	
570	B3	Other deductions amount	USAmountType	Part3 / OtherDeductionsAmt	Can contain up to 15 digits
Part 4 – Nonresident Partner Only – Montana Distributive Share of Income (Loss) and Deductions					
580	1	Ordinary business income (loss)	USAmountType	Part4 / OrdinarybusinessIncome	Can contain up to 15 digits
590	2	Net rental real estate income (loss)	USAmountType	Part4 / NetRentalRealEstateIncome	Can contain up to 15 digits
600	3	Other net rental income (loss)	USAmountType	Part4 / OtherNetRentalIncome	Can contain up to 15 digits
610	4	Guaranteed payments	USAmountType	Part4 / GuaranteePayments	Can contain up to 15 digits
620	5	Interest income	USAmountType	Part4 / InterestIncome	Can contain up to 15 digits
630	6	Ordinary dividends	USAmountType	Part4 / OrdinaryDividends	Can contain up to 15 digits
640	7	Royalties	USAmountType	Part4 / Royalties	Can contain up to 15 digits
650	8	Net short-term capital gain (loss)	USAmountType	Part4 / NetShortTermGain	Can contain up to 15 digits
660	9	Net long-term capital gain (loss)	USAmountType	Part4 / NetLongTermGain	Can contain up to 15 digits
670	10	Net section 1231 gain (loss)	USAmountType	Part4 / NetSection1231Gain	Can contain up to 15 digits
680	11	Other income (loss) – List types	StringType	Part4 / MTSrcOtherIncomeType	
690	11	Other income (loss) amount	USAmountType	Part4 / Section179ExpenseAppToMT	Can contain up to 15 digits
700	12	Section 179 expense apportionable to MT	USAmountType	Part4 / OtherExpenseDeductAppToMT	Can contain up to 15 digits
710	13	Other expense deductions apportionable to MT	USAmountType	Part5 / CompositeIncomeTaxPaid	Can contain up to 15 digits
Part 5 – Supplemental Information					
720	1	Composite income tax paid on behalf of partner	USAmountType	Part5 / CompositeIncomeTaxPaid	Can contain up to 15 digits
730	2	Income tax withheld on behalf of partner	USAmountType	Part5 / IncomeTaxWTH	Can contain up to 15 digits
740	3	Montana mineral royalty tax withheld	USAmountType	Part5 / MTMineralRoyaltyTaxWTH	Can contain up to 15 digits
750	4	Separately stated allocable nonbusiness items	USAmountType	Part5 / SeprateAllocableNonBusItems	Can contain up to 15 digits
760	5	Other information – List types	StringType	Part5 / SupplementalInfoType	
770	5	Other information amount	USAmountType	Part5 / SupplementalInfoAmt	Can contain up to 15 digits
Part 6 – Tax Credits and Recapture					
780	1	Insure MT form HI business FEIN	EINType	Part6 / SmallBusinessHealthCreditFEIN	Nine digit FEIN
790	1	Insure MT form HI amount	USAmountType	Part6 / SmallBusinessHealthCreditAmt	Can contain up to 15 digits
800	1a	Insure MT form HI premiums from Part 3	USAmountType	Part6 / SmallBusinessHealthPremPart3	Can contain up to 15 digits
810	2	Multiply CGR accounts	BooleanType	Part6 / CGRMultAccts	Either TRUE or FALSE required
820	2	CGR Account ID	StringType	Part6 / CGRAccountID	Maximum length is 13 characters 10 numeric follow by 3 alpha Alpha characters must be CGR Example: 4123456002CGR
830	2	Contractors gross receipts tax credit	USAmountType	Part6 / ContractorsGrossReceipts	Can contain up to 15 digits
840	3	Health ins for uninsured Montanans credit	USAmountType	Part6 / HealthInsureUninsuredMT	Can contain up to 15 digits
850	4	Other credit/recapture information description	StringType	Part6 / OtherCreditType	
860	4	Other credit/recapture information amount	USAmountType	Part6 / OtherCreditAmt	Can contain up to 15 digits